RETURNS

OF

LOCAL TAXATION IN IRELAND,

FOR THE

YEAR 1892.

COLLECTED AND COMPILED UNDER THE DIRECTION OF THE LOCAL GOVERNMENT BOARD BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.

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TABLE OF CONTENTS.

INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

	Page
1. Total amount of local taxation of Ireland,	5
2. Grand Jury cess,	6
3. Officers of local courts,	7
(a.) Clerks of the Peace,	7
(b.) Clerks of the Crown,	7
(c.) Petty Sessions clerks,	7
4. Dogs Licence duty,	8
5. Local taxes in aid of the cost of the Dublin Metropolitan Police,	8
6. Court Leet presentments,	8
7. Taxation under Harbour Authorities,	8
8. Inland navigations—	
(a.) Maintained out of Grand Jury cess,	9
(b.) Maintained out of the Imperial taxes, or by receipts from tolls, &c.,	9
9. Arterial drainage,	9
10. Receipts and expenditure of Town Authorities,	9
11. Burial Boards,	11
12. Poor Rates,	11
13. Classification of local taxation, and proportion received from (1) Rates on real property; (2) Tolls, Fees, Stamps, and Dues, and (3) Other sources,	11

APPENDICES.

RETURNS of LOCAL TAXATION classified according to the objects to which TAXATION is applied.

Number of Appendix.	NATURE OF RETURNS.	OBJECTS TO WHICH LOCAL TAXATION IS APPLIED.	Page.
I.	Grand Jury cess authorized to be levied by presentment of Grand Juries, and in the cases of the Counties of the Cities of Cork, Dublin, and Limerick by the Town Councils.	Roads, Lunatic asylums, Infirmaries, Hospitals, County officers, Police, Courthouses, Valuation, &c.	14
II.	Fees, Salaries, and Emoluments of Clerks of the Peace,	Officers of local courts,	16
III.	Fees, Salaries, and Emoluments of Clerks of the Crown,	Do. Do.,	18
IV.	Petty Sessions Stamps, and Fines and Penalties, amount and application of.	Officers of local courts, police, and treasurers of boroughs,	19
V.	Dogs licence duty, amount and application of,	Officers of local courts, and in aid of Grand Jury presentments, and town rates.	19
VI.	Special local taxes for Dublin Metropolitan Police,	Police,	19
VII.	Court Leet presentments in Manor of Killultagh, including the town of Lisburn, in the county of Antrim.	No presentment during 1892,	19
VIII.	Dues, Tolls and other receipts, with expenditure, of Harbour Authorities.	Harbours,	20
IX.	Tolls and other receipts, with expenditure, in respect of navigations maintained out of Grand Jury cess.	Inland navigation,	24
X.	Tolls and other receipts, with expenditure, in respect of navigations maintained out of the Imperial taxes, or by receipts from tolls, &c.	Do. Do.,	24
XI.	Repayments to the Commissioners of Public Works of expenditure for drainage.	Arterial drainage,	24
XII.	Receipts and expenditure by Town Councils,	Expenses in towns for cleansing, lighting, repairs of streets, &c.	26
XIII.	Of Town and other Commissioners having special powers of taxation.	Do. Do.,	28
XIV.	Of Town Commissioners under the Act of 1854,	Do. Do.,	30
XV.	Of Lighting and Cleansing Commissioners (9 Geo. IV., cap. 82).	Do. Do.	32
XVI.	Burial rates, receipts from poor rates, &c.,	Burial grounds,	34
XVII.	Summary of receipts of Boards of Guardians,	Relief of the poor and other expenditure of Poor Law Guardians.	38
XVIII.	Light Dues, and Fees under the Merchant Shipping Act,	Objects of mercantile marine fund,	39
XIX.	Fees received by the Marshal of City of Dublin,	No return,	39
XX.	Summary of debts of Town and Harbour Authorities,		38
XXI.	Table showing the Towns which are Urban Sanitary Districts, distinguishing those of which the governing Bodies are Road Authorities entitled to share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888; the sums received under that Act by such Road Authorities in respect of the year ended the 31st of March, 1892; the population and valuation of each district; its area; &c		42
XXII.	Table showing the Towns which are not Urban Sanitary Districts, the population and valuation of each, its area, &c.		42
XXIII.	Table showing the Towns of which the governing bodies maintain the roads and streets within the areas under their jurisdiction, with the County charges contributed to by them, &c.		44

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INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

1. Total amount of local taxation of Ireland.

The local taxation of Ireland, making the deductions necessary for sums appearing in the returns of two local authorities in consequence of the contributions sometimes made from the taxation of one towards the expenditure of another, and supplying the absence of one return* by the latset information available, may be set down for the year 1892 at £3,617,564.

This sum is compared with the corresponding amounts in preceding years since 1866, in the following table :—

Year.	Local taxation of Ireland.	Increase.	Decrease.	Increase per cent.	Decrease per cent.
	£	£	£		
1866, . . .	2,638,280	—	—	—	
1867, . . .	2,669,881	31,401	—	1·2	—
1868, . . .	2,742,104	172,423	—	7	—
1869, . . .	2,747,777	5,673	—	·2	—
1870, . . .	2,728,327	—	19,450	—	·7
1871, . . .	2,786,749	68,422	—	2·1	—
1872, . . .	2,905,250	118,501	—	4·2	—
1873, . . .	2,981,320	76,070	—	2·5	—
1874, . . .	3,147,328	166,008	—	6·5	—
1875, . . .	3,192,945	45,617	—	1·6	—
1876, . . .	3,242,093	49,148	—	1·5	—
1877, . . .	3,165,113	—	78,980	—	2·4
1878, . . .	3,251,422	86,309	—	2·7	—
1879, . . .	3,368,113	116,691	—	3·6	—
1880, . . .	3,292,641	—	75,672	—	2·2
1881, . . .	3,391,430	98,889	—	3	—
1882, . . .	3,534,679	143,249	—	4·2	—
1883, . . .	3,778,315	243,636	—	6·9	—
1884, . . .	3,768,940	10,626	—	·3	—
1885, . . .	3,621,120	—	167,820	—	4·4
1886, . . .	3,492,672	—	128,448	—	3·5
1887, . . .	3,540,103	47,431	—	1·4	—
1888, . . .	3,576,472	36,369	—	1	—
1889, . . .	3,663,207	87,735	—	2·5	—
1890, . . .	3,569,093	—	104,114	—	2·8
1891, . . .	3,503,519	—	56,674	—	1·5
1892, . . .	3,617,564	114,045	—	3·2	—

It appears from this table that the local taxation of Ireland in the year 1892 shows an increase of £114,045, or 3·2 per cent., on the returns for 1891.

*See note at foot of page 30.

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Analysis of increase in 1892	Increase, as compared with 1891.	Decrease, as compared with 1891.
	£	£
1. Grand Jury cess presented by Grand Juries (net amount, as on page 11),	128,446	—
2. Fees of Clerks of the Peace (exclusive of receipts from Grand Jury cess),	—	235
3. Fees of Clerks of the Crown,	—	10
4. Petty Sessions stamps and Crown fines, and dividends,	1,278	—
5. Dogs Licence duty, and dividends,	242	—
6. Dublin Metropolitan Police taxes,	—	1,652
7. Court Leet presentments,	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess, and from sale of investments),	9,438	—
9. Inland navigation taxation (exclusive of receipts from Grand Jury cess),	—	708
10. Taxation under Town Authorities (exclusive of receipts from Dogs Licence duty, Fines, Grand Jury cess, &c.),	18,378	—
11. Burial Board receipts other than from rates (exclusive of what is received by Urban Burial Boards),	146	—
12. Poor rate and other receipts of Boards of Guardians (exclusive of repayment of relief, the Burial Board receipts included in No. 11, payments from the General Cattle Diseases Fund, &c.),	—	42,350
13. Light dues, and fees under Merchant Shipping Act,	1,072	—
Total increase,	159,000	—
Deduct decrease,	—	44,955
Net increase, as shown on preceding page,	114,045	—

It will be seen by the foregoing analysis that compared with the previous year there was in 1892 an increase of £128,446 in Grand Jury Cess, and of £18,378 in the taxation by Town Authorities, while there was a decrease of £42,350 in that by Boards of Guardians.

The Grant in aid of local taxation provided for distribution among these three classes of local authorities by the Probate Duties (Scotland and Ireland) Act, 1888, amounted to £248,007 for the year ended the 31st of March, 1892, of which sum one-half was received by Boards of Guardians (as shown in Appendix XVII., page 38), £100,975 by Grand Juries, and £23,028 by Town Authorities. The towns which participate in the Grant, and the sums received by them in respect of the year in question are given in Table XXI. of the Appendix, page 42.

2. Grand Jury Cess.

One of the oldest and the largest of the local taxes in Ireland is the rate on real property called Grand Jury cess. It derives this name from the Authority chiefly engaged in authorizing its application. The origin of this tax, and the constitution of the bodies that administer it, are fully explained in former Reports.

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The following table shows the gross amount of Grand Jury cess under the principal heads of expenditure, and the per-centage of same:—

CLASSIFICATION OF GROSS AMOUNT OF PRESENTMENTS OF GRAND JURY CESS.

		£	Per cent.
Roads and bridges,		746,650	50·62
Maintenance of lunatic asylums,		155,840	10·57
Miscellaneous,		225,986	15·82
Salaries of County officers,		102,461	6·95
Prison expenses,		21,583	1·46
In discharge of debt:—			
To Government,	£77,802		
To others than Government,	6,988		
		84,788	5·75
Infirmaries, hospitals, &c.,		71,247	4·83
Extra police,		38,284	2·59
Valuation,		8,000	·54
Erection and repairs of Court and Sessions' houses,		13,508	·92
Police for weights and measures,		6,584	·45
Total,		£1,474,911	100

3. OFFICERS OF LOCAL COURTS.

(a.) *Clerks of the Peace.*

EMOLUMENTS OF CLERKS OF THE PEACE.

	£
Salaries and emoluments from Grand Jury cess,	11,430
Fees and emoluments other than from cess or Imperial taxes,	3,242
Received from Imperial taxes,	1,207
Total,	£15,879

(b.) *Clerks of the Crown.*

EMOLUMENTS OF CLERKS OF THE CROWN.

	£
Salaries,	4,050
Emoluments from Imperial taxes,	1,287
Other emoluments,	348
Total,	£5,835

(c.) *Petty Sessions clerks.*

The receipts and expenditure of Petty Sessions stamps and Crown fines are shown in the following table:—

RECEIPTS FROM PETTY SESSIONS STAMPS AND CROWN FINES.

	£
Produce of Petty Sessions stamps,	23,775
Produce of Crown fines,	27,998
Dividends,	5,841
Amount transferred from Dogs Act fund,	28,978
Total,	£84,590

APPLICATION OF PETTY SESSIONS STAMPS AND CROWN FINES.

	£
Officers of local courts,	72,032
Treasurers of Boroughs, and private parties,	8,377
Royal Irish Constabulary fund,	1,880
Cattle Disease account,	139
Total,	£82,428

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4. The Dogs Licence Duty.

The collection of the dogs licence duty is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks, so that an abstract only is included in Appendix V. to this Report. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty. The surplus of the duty, after providing for the cost of collection, is paid over in aid of Grand Jury cess and Town rates.

Application of Dogs Licence Duty.

	£
In aid of Grand Jury cess,	15,105
In aid of Town rates,	1,235
Cost of postage, &c.,	52
Deducted and added to Fines and Fees fund, by order of the Lord Lieutenant, under 44 & 45 Vic., c. 18,	23,403
Total dogs licence duty,	£39,795

5. Local taxation for Dublin Metropolitan Police.

	£	£
Taxes similar in principle to those imposed for support of London Metropolitan police:—		
Rates on houses and land,	33,821	
Carriage duty,	3,416	
		37,237
Taxes peculiar to Dublin:—		
Pawnbrokers' licences,	4,855	
Publicans' and Peddlers' certificates,	533	
		5,388
Taxes connected with police courts rather than with police:—		
Fines and penalties from police courts,	3,680	
Fees from police courts,	1,541	
		5,221
Total,		£47,846

6. Court Leet Presentments.

The only Court Leet ascertained to be in existence in Ireland is that in the Manor of Killultagh, including the town of Lisburn, in the county of Antrim, of which an account is given in Appendix XXVI. to the Report for 1869.* The Court Leet presentments bear some resemblance to Grand Jury cess in being made by a Court Leet Grand Jury and levied off land and being partly applied for manor roads; they resemble town taxation in being applicable to town fountains, fire-engines, and fairs and markets. There appears to have been no Court Leet presentment in the year 1892.

7. Taxation under Harbour Authorities.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

Receipts.	£	*Expenditure.*	£
Import and export tonnage and ballast dues,	154,689	New works and improvements,	46,821
Harbour, port, anchorage, buoy, and beaconage tolls,	84,128	Repairs and maintenance of works,	77,476
Pilotage dues,	14,149	Payments in respect of borrowed money,	42,081
Wharf, pier, quay, and dock dues,	46,600	Payments not classed,	51,081
Receipts not classed,	35,645	Interest, annuities, &c.,	115,413
Rents, use of lighter boats, &c.,	39,162	Wages,	40,580
Lighthouse or floating light dues,	860	Salaries,	31,468
Sale of materials,	890	Buoys, beacons, &c.,	2,166
Money borrowed on bond,	87,910	Lighting harbours, docks, &c.,	5,585
From Imperial taxes,	11,209	Rents, rates, taxes, &c.,	11,558
From Grand Jury cess, or other local tax,	2,411	Law expenses,	2,082
		Repayments through Treasury to Imperial taxes,	2,371
		Lighthouses and floating lights,	2,921
		Repayments to Grand Jury cess,	200
Total receipts,	£477,653	Total expenditure,	£431,803

* Par. Pap. 1871, c. 300, p. 57.

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8. Inland Navigations.

These navigations are under the management of Boards of trustees, and are fully described in the Report on local taxation for 1871.

(a.) *Maintained out of Grand Jury Cess.*

Receipts.	£	*Expenditure.*	£
From Grand Jury cess,	1,940	Works,	1,716
Tolls,	224	Salaries and incidentals,	641
Other receipts,	95		
Total receipts,	£2,259	Total expenditure,	£2,357

(b.) *Maintained out of the Imperial taxes, or by receipts from Tolls, &c.*

These navigations are also fully described in the Report for 1871.

Receipts.	£	*Expenditure.*	£
Parliamentary grant,	331	Works,	2,980
Tolls,	1,750	Salaries and incidentals,	1,265
Receipts not classed,	2,210		
Total receipts,	£4,291	Total expenditure,	£4,245

9. Arterial Drainage.

Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £33,625, and the sum repaid out of county cess was £2,113.

10. Receipts and Expenditure of Town Authorities.

The receipts of the various town authorities are grouped together in the following table to facilitate comparison of the amounts collected by the different classes of town authorities. The taxation levied by the Commissioner of the Dublin Metropolitan Police is not included therein, as the expenditure on police is not under the control of local authorities, but it is shown separately in the summary table on page 11.

The amount of the rates in lieu of Grand Jury cess levied by the Town Councils of Cork, Dublin, and Limerick, in exercise of the authority vested in them by special legislation, is included, and has therefore been deducted from the abstract of Grand Jury cess on page 15, in which it is also returned.

The receipts are divided into—(1) rates on real property; (2) tolls, dues, and fees; (3) from rents and other sources; (4) from borrowed money and the issue of stock; (5) from the Imperial taxes; and (6) from Grand Jury cess, or other local tax.

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RECEIPTS OF TOWN AUTHORITIES.

RECEIPTS.	Towns under Town Councils.	Commissioners under special Acts.	Towns having Commissioners under Act of 1854	Towns under Lighting and Cleansing Commissioners.	Total receipts.	Per cent.
	£	£	£	£	£	
1. Rates on real property,	436,794	136,270	44,318	3,761	621,143	42·26
2. Tolls, Dues, and Fees,	35,546	3,235	6,501	71	46,363	3·09
3. Rents, and other sources,	138,570	46,449	18,158	2,776	205,953	14·01
4. From borrowed money and from the issue of Stock,	381,797	159,326	11,590	—	652,713	37·6
5. From Parliamentary Grants,	26,122	4,484	1,707	40	*32,353	2·2
6. From Grand Jury, or other local taxing Body,	8,079	925	3,093	250	12,347	·84
Total,	1,026,908	350,689	85,367	6,898	1,469,862	100

It appears from this table, that of the total receipts of town authorities in Ireland—£1,469,862—£621,143, or 42·26 per cent., was from rates on real property; £552,713 or 37·6 per cent., was from money borrowed on the security of the rates and realized by Stock issued for the purpose of consolidating debts; £205,953, or 14·01 per cent., was from rents and other sources; £45,353, or 3·09 per cent., was from tolls, dues, and fees; £32,353, or 2·2 per cent., was from the Imperial taxes; and £12,347, or ·84 per cent. was from Grand Jury cess, or other local tax.

(* This includes £23,028 received under the Probate Duties (Scotland and Ireland) Act, 1888, the distribution of which is shown in Table XXI. of the Appendix, page 42.)

EXPENDITURE OF TOWN AUTHORITIES.

EXPENDITURE.	Towns under Town Councils.	Commissioners under special Acts.	Towns having Commissioners under Act of 1854.	Towns under Lighting and Cleansing Commissioners.	Total expenditure.	Per cent.
	£	£	£	£	£	
Payments in respect of borrowed money, and expenditure unclassed,	417,236	182,899	41,163	4,128	645,424	46·72
Water supply,	63,296	76,143	10,242	296	139,977	10·13
Paving and repairs of streets,	97,579	19,625	9,315	161	126,680	9·17
County charges paid out of Grand Jury cess by Town Councils, and payments in aid of Grand Jury cess,	71,348	9,523	3,820	—	84,691	6·13
Building, demolition of walls, &c.,	40,467	14,496	6,786	—	60,748	4·4
Lighting, including lamps, pipes, &c.,	71,746	7,838	9,784	1,582	90,950	6·59
Making sewers or drains, and other sanitary objects,	108,642	7,285	3,051	268	119,246	8·63
Cleansing and watering streets,	86,928	5,383	4,417	368	97,096	7·03
Watching,	15,765	117	438	229	16,549	1·2
Total,	963,007	323,306	88,016	7,030	1,381,361	100

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11.—Burial Boards.

The receipts and expenditure of Town Authorities for burial ground purposes are included in the town returns; and the details of the receipts and expenditure of urban, and of rural burial boards, and of joint urban and rural burial boards are shown in Table XVI., in the Appendix.

12.—Poor Rates.

The particulars of the collection and expenditure of poor rates are fully set forth in the annual Reports of the Local Government Board, and it is only necessary here to refer to abstract XVII. in the Appendix, page 38, in order to ascertain the amount of these rates which is included in the classified summary of local taxation given in the following table.

13. Classification of Local Taxation, and amount received from (1) Rates on Real Property; (2) Tolls, Fees, Stamps, and Dues; and (3) Other Sources.

The local taxation of Ireland in 1892 is classified in the following table to show how much was obtained, respectively, from rates on real property, from tolls fees stamps and dues, and from other sources of receipt, excluding borrowed money and grants from the Imperial taxes.

In the case of Grand Jury cess, from the total net amount to be levied, viz., £1,321,272 (the amount returned in Appendix I.), £59,344, the amount for the counties of the cities of Dublin, Cork, and Limerick is deducted, for the reason mentioned in paragraph 10, page 9, leaving the net amount to be administered by Grand Juries, or paid under imperative presentments, £1,261,928.

In the case of town taxation it has been necessary to deduct from the receipts from other sources of £205,953, included in the table on the opposite page, £6,170 paid out of fines to treasurers of boroughs, £1,235 paid out of Dogs licence duty, £5,599 received from grants or contributions made for specific purposes, £285 received from the General Cattle Diseases Fund, and sums amounting to £47,997 which either appear twice in the accounts of the same authority, or are accumulations of sinking funds applied in discharge of debt, thereby reducing the amount of such receipts to £144,667.

Classified summary of local taxation, exclusive of receipts from Loans, and from the Imperial Taxes.	Rates on real property	Tolls, Fees, Stamps, and Dues.	Other receipts.	Total amount of local taxation.
	£	£	£	£
1. Grand Jury cess presented by Grand Juries (net amount),	1,261,928	—	—	1,261,928
2. Fees of Clerks of the Peace (exclusive of receipts from Grand Jury cess),	—	3,242	—	3,242
3. Fees of Clerks of the Crown,	—	348	—	348
4. Petty Sessions stamps and Crown fines,	—	51,773	5,841	57,614
5. Dogs licence duty,	—	39,484	311	39,795
6. Dublin Metropolitan Police taxes,	33,821	10,345	3,680	47,846
7. Court Leet presentments,	—	—	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess, and from sale of investments),	—	298,127	74,556	372,683
9. Inland navigation taxation (exclusive of receipts from Grand Jury cess),	—	1,974	2,305	4,279
10. Town taxation (exclusive of receipts from Dogs licence duty, Fines, grants for specific purposes, Grand Jury cess, &c., as above),	621,143	45,353	144,667	811,163
11. Burial board receipts other than from rates (exclusive of sums received by urban burial boards),	—	1,905	152	2,057
12. Poor rate and other receipts of Boards of Guardians (exclusive of repayment of relief, the burial board receipts which are included in No. 11, and payments from the General Cattle Diseases Fund, &c.),	960,605	—	36,722	997,327
13. Light dues, and fees under Merchant Shipping Act,	—	19,282	—	19,282
Total,	2,877,497	471,833	268,234	3,617,564

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It appears from the table on the preceding page that the amount of the local taxation of Ireland in the year 1892 was produced as follows :—

	£		Per cent.
Rates on real property produced, . .	2,877,497	or	79·54 of the total amount.
Tolls, Fees, Stamps, and Dues, „ . .	471,833	„	13·04 „ „
Other receipts, ...	268,234	„	7·42 „ „
Total, . . .	£3,617,564		100

As compared with the taxation of the previous year there was, therefore, an increase of £101,476 in the amount produced by "Rates on real property;" of £8,916 in that produced by "Tolls, Fees, Stamps, and Dues," and of £3,653 in that by "Other receipts," making a total increase of £114,045, as shown on page 5 of this Report

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APPENDICES.

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I.—Summary of Grand Jury Cess authorized to be levied in the year 1892 in each County, and County of Grand Juries, and by the City Accountant, or Borough Treasurer,

Counties and Counties of Cities and of Towns.	Roads and Bridges.		Court or Sessions' houses, erection and repairs.	County officers' salaries.	Prison Expenses.			Infirmaries, Hospitals, Reformatories and Industrial Schools.
	New.	Repairs.			Prison and Bridewell officers' annuities, &c.	Other expenses.	Police, for conveyance of prisoners and payments to witnesses.	
1.	2	3	4	5	6	7	8	9
	£	£	£	£	£	£	£	£
Antrim,	9,977	42,867	890	3,560	753	–	143	6,253
Armagh,	3,490	23,809	652	1,915	95	–	79	1,024
Carlow,	530	9,436	176	1,192	331	–	59	550
Carrickfergus, Co. of the Town,	54	1,274	–	311	–	–	5	–
Cavan,	535	12,501	186	1,366	148	–	252	928
Clare,	793	22,815	91	2,191	351	–	156	1,205
Cork,	8,614	59,191	9,595	9,957	1,055	–	804	380
Cork, County of the City,	–	–	130	143	333	92	5	2,400
Donegal,	1,369	26,369	450	3,497	306	–	300	1,221
Down,	1,436	57,435	899	3,690	419	–	157	1,972
Drogheda, County of the Town,	303	352	331	857	49	9	13	322
Dublin,	4,430	26,865	150	4,394	320	–	30	4,500
Dublin, County of the City,	–	470	1,371	2,128	2,135	30	–	19,800
Fermanagh,	1,455	12,044	90	2,040	339	–	90	1,144
Galway,	250	20,402	480	5,299	481	–	300	2,172
Galway, County of the Town,	250	790	–	647	9	–	–	725
Kerry,	1,589	24,534	220	1,880	819	–	304	1,713
Kildare,	492	17,924	250	2,253	226	–	465	6
Kilkenny,	520	18,423	60	3,494	927	2	97	1,905
Kilkenny, County of the City,	–	492	10	483	59	16	5	100
King's County,	123	12,530	50	1,503	241	1	110	645
Leitrim,	541	7,547	945	2,363	260	–	172	600
Limerick,	2,497	25,751	410	4,487	393	–	105	1,107
Limerick, County of the City,	–	–	21	170	909	–	9	1,217
Londonderry,	2,029	29,193	734	3,998	291	469	103	1,494
Longford,	37	9,621	30	1,001	125	–	61	704
Louth,	278	11,100	109	2,189	186	–	56	625
Mayo,	584	19,831	120	3,293	598	7	223	2,439
Meath,	1,419	15,025	100	1,505	317	–	212	1,793
Monaghan,	270	14,477	222	3,450	268	2	98	2,041
Queen's County,	477	15,180	100	1,979	198	–	55	950
Roscommon,	64	14,461	54	2,178	118	901	210	1,100
Sligo,	725	10,912	34	1,371	191	–	64	1,700
Tipperary, North Riding,	405	17,380	355	2,565	805	–	120	426
Tipperary, South Riding,	193	21,276	612	3,090	799	–	66	273
Tyrone,	8,276	34,707	405	3,577	500	–	160	1,567
Waterford,	–	13,325	314	3,538	213	–	56	175
Waterford, County of the City,	–	25	121	438	47	–	7	929
Westmeath,	335	12,193	40	1,691	185	–	90	800
Wexford,	1,319	19,686	317	3,219	543	–	400	1,000
Wicklow,	99	13,154	935	1,302	336	–	75	409
Total,	55,644	991,000	13,508	102,491	14,910	1,490	5,157	71,247

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of a city and County of a town, compiled from returns furnished by County Treasurers, Secretaries in the cases of the Counties of the cities of Cork, Dublin, and Limerick.

Maintenance of Lunatic Asylums.	Repayments. To Government. For extra police.	For valuation.	In discharge of debt by instalments.	To others than to Government.	Police, for Weights and Measures.	Miscellaneous.	Gross amount of presentments.	Amount of re-presentments, and other credits.	Net amount of Cess to be levied.	COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.
10	11	12	13	14	15	16	17	18	19	20
£	£	£	£	£	£	£	£	£	£	
7,933	15	430	2,365	3,114	147	9,259	67,703	17,297	70,406	Antrim.
4,716	117	215	3,302	-	497	5,352	45,595	5,858	36,488	Armagh.
1,806	396	75	267	-	41	2,977	17,710	2,243	15,467	Carlow.
35	-	10	293	-	16	953	5,651	188	2,763	Carrickfergus, Co. of the Town.
4,365	19	200	2,382	-	750	5,240	28,781	4,212	24,569	Cavan.
3,955	5,468	235	2,091	-	66	13,662	53,815	7,542	45,279	Clare.
10,217	7,036	505	5,344	-	1,102	30,603	136,274	15,761	150,513	Cork.
3,411	-	73	451	-	30	2,844	6,884	242	5,642	Cork, County of the City.
5,425	771	230	1,569	-	210	8,127	49,644	1,890	47,954	Donegal.
5,593	107	395	1,507	-	150	9,497	82,134	8,145	73,989	Down.
546	-	20	203	-	30	205	2,710	160	2,550	Drogheda, County of the Town.
5,500	14	380	525	-	60	4,554	51,852	4,676	47,176	Dublin.
12,102	-	200	776	-	-	10,588	49,598	3,672	45,926	Dublin, County of the City.
2,164	10	180	876	-	86	2,076	22,580	3,185	19,395	Fermanagh.
4,622	2,774	440	5,422	-	230	9,720	51,868	4,529	47,336	Galway.
730	16	30	207	-	5	627	3,989	568	3,421	Galway, County of the Town.
4,653	6,939	265	10,247	-	410	24,067	77,962	4,244	73,718	Kerry.
5,111	14	150	-	-	45	2,304	95,870	2,551	23,316	Kildare.
2,596	200	165	468	-	35	2,524	30,726	2,232	28,497	Kilkenny.
551	47	25	09	-	-	733	2,523	321	2,201	Kilkenny, County of the City.
5,460	-	145	2,242	-	90	3,592	23,874	2,503	21,371	King's County.
5,403	-	190	1,618	249	113	9,655	26,046	7,053	18,993	Leitrim.
4,565	4,940	240	2,561	-	100	4,511	52,077	5,590	48,487	Limerick.
1,536	-	40	414	-	12	326	3,954	178	3,776	Limerick, County of the City.
9,410	23	205	6,310	2,250	130	3,917	56,527	6,154	50,373	Londonderry.
2,294	684	140	442	-	69	998	15,656	1,544	14,112	Longford.
1,863	-	105	590	-	437	2,624	20,016	903	19,113	Louth.
4,015	-	350	5,239	-	80	351	37,181	5,689	31,492	Mayo.
4,365	-	180	596	-	42	3,413	28,899	2,474	26,425	Meath.
3,393	-	140	1,156	-	201	2,316	26,033	1,907	26,126	Monaghan.
2,485	-	145	675	-	223	2,494	54,153	1,848	92,305	Queen's County.
2,896	406	230	4,005	-	150	2,629	29,469	2,266	27,200	Roscommon.
3,060	386	210	2,405	-	84	3,293	24,433	3,352	21,083	Sligo.
3,177	10	180	886	-	67	1,465	27,704	2,291	95,410	Tipperary, North Riding.
5,216	5,172	905	1,083	-	410	6,655	46,966	5,029	41,967	Tipperary, South Riding.
5,386	117	270	333	-	505	11,961	67,584	8,297	59,287	Tyrone.
3,161	687	190	2,673	-	12	15,478	40,094	1,419	98,675	Waterford.
1,076	329	35	610	1,373	12	1,017	5,768	511	5,517	Waterford, County of the City.
4,128	668	165	441	-	50	2,307	23,059	1,574	61,485	Westmeath.
7,158	535	195	1,702	-	3	9,338	35,467	3,365	32,105	Wexford.
1,738	362	175	2,792	-	65	3,158	23,920	2,622	21,398	Wicklow.
155,840	58,284	8,000	77,802	6,986	6,584	225,686	1,474,911	153,639	1,321,272	Total.

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II.—Summary of returns made by Clerks of the Peace, of salaries, emoluments, and fees

Counties, and Counties of Cities and of Towns.	Salary.	Emoluments.				Fees paid by Crown Solicitor.
		Compensation under Criminal Justice Act and other payments from Imperial taxes	Presentments for services in preparing Parliamentary Voters' lists.	Presentments for preparing Jurors' books.	Other remuneration from Grand Jury cess	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim,	370 0 0	5 0 0	332 0 0	200 0 0	–	92 0 0
Belfast, Borough of,	200 0 0	–	775 0 0	119 0 0	–	37 0 0
Carrickfergus, Co. of the Town,	24 0 0	–	–	25 0 0	–	–
Clare,	324 0 0	–	165 0 0	56 0 0	–	–
Donegal,	370 0 0	410 0 0	290 0 0	102 0 0	–	9 0 0
Dublin,	324 0 0	63 0 0	389 0 0	200 0 0	10 0 0	37 0 0
Dublin, County of the City,	800 0 0	–	246 0 0	154 0 0	425 0 0	138 0 0
Galway,	370 0 0	5 0 0	271 0 0	83 0 0	–	5 0 0
Galway, County of the Town,	93 0 0	–	13 0 0	25 0 0	–	–
Kilkenny,	300 0 0	–	101 0 0	54 0 0	–	5 0 0
Kilkenny, County of the City,	93 0 0	–	11 0 0	25 0 0	–	–
King's County,	269 0 0	13 0 0	86 0 0	60 0 0	–	5 0 0
Leitrim,	277 0 0	46 0 0	118 0 0	25 0 0	3 0 0	–
Monaghan,	324 0 0	–	260 0 0	75 0 0	–	–
Roscommon,	324 0 0	–	162 0 0	20 0 0	–	–
Tyrone,	370 0 0	186 0 0	539 0 0	110 0 0	9 0 0	54 0 0
Waterford,	277 0 0	71 0 0	105 0 0	76 0 0	–	2 0 0
Waterford, County of the City,	93 0 0	–	25 0 0	51 0 0	–	–
Westmeath,	300 0 0	20 0 0	87 0 0	46 0 0	–	5 0 0
Total,	5,502 0 0	820 0 0	3,985 0 0	1,496 0 0	447 0 0	387 0 0

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received by them, under statute, custom, or other authority, during the year 1892.

Fees other than those paid by Crown Solicitor.					Emoluments and fees not classed.	Total amount of salaries, fees and emoluments.	Counties, and Counties of Cities and of Towns.
On Crown business and Appeals from Magistrates' convictions.	On Publicans' licences.	On Civil Bill business.	On Railway and Drainage.	On Registration of trees.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
17 0 0	80 0 0	202 0 0	1 0 0	–	–	1,360 0 0	Antrim.
21 0 0	125 0 0	–	–	–	–	1,277 0 0	Belfast, Borough of.
–	0 0 0	–	–	–	–	54 0 0	Carrickfergus, Co. of the Town.
1 0 0	59 0 0	258 0 0	–	–	–	863 0 0	Clare.
5 0 0	86 0 0	–	–	–	–	1,272 0 0	Donegal.
8 0 0	65 0 0	189 0 0	1 0 0	1 0 0	30 0 0	1,025 0 0	Dublin.
5 0 0	110 0 0	–	1 0 0	–	–	1,882 0 0	Dublin, County of the City
–	92 0 0	379 0 0	–	–	–	1,206 0 0	Galway.
–	20 0 0	10 0 0	–	–	–	194 0 0	Galway, County of the Town.
–	38 0 0	72 0 0	–	–	–	570 0 0	Kilkenny.
–	16 0 0	–	–	–	–	145 0 0	Kilkenny, County of the City.
5 0 0	37 0 0	113 0 0	1 0 0	–	–	589 0 0	King's County.
–	22 0 0	145 0 0	–	–	109 0 0	745 0 0	Leitrim.
6 0 0	30 0 0	150 0 0	–	–	–	845 0 0	Monaghan
–	–	–	–	–	–	506 0 0	Roscommon.
–	70 0 0	259 0 0	–	–	–	1,597 0 0	Tyrone.
3 0 0	45 0 0	110 0 0	–	–	–	694 0 0	Waterford.
2 0 0	06 0 0	–	–	–	–	187 0 0	Waterford, Co. of the City.
1 0 0	38 0 0	86 0 0	–	–	1 0 0	584 0 0	Westmeath.
72 0 0	980 0 0	2,045 0 0	4 0 0	1 0 0	140 0 0	15,079 0 0	Total.

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III.—SUMMARY of returns of fees and other emoluments received by Clerks of the Crown under statute, custom, or other authority, as sworn to by them at Spring and Summer Assizes of the year 1892, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including presentments for salaries.

COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS	Salary.	Fees paid by Crown Solicitor, and other payments from Imperial taxes.	Fees other than those paid by Crown Solicitor.	Fees and emoluments not classified.	Total amount of salaries, fees, and emoluments received.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim,	370 0 0	170 0 0	52 0 0	–	592 0 0
Carrickfergus, County of the Town,	23 0 0	–	3 0 0	–	26 0 0
Clare,	324 0 0	91 0 0	15 0 0	–	430 0 0
Donegal,	370 0 0	33 0 0	13 0 0	–	416 0 0
Dublin,	324 0 0	100 0 0	13 0 0	–	437 0 0
Dublin, County of the City,	–	262 0 0	209 0 0	–	471 0 0
Galway,	370 0 0	124 0 0	8 0 0	–	502 0 0
Galway, County of the Town,	74 0 0	24 0 0	4 0 0	–	102 0 0
Kilkenny,	230 0 0	78 0 0	5 0 0	–	313 0 0
Kilkenny, County of the City,	74 0 0	26 0 0	3 0 0	–	103 0 0
King's County,	199 0 0	74 0 0	2 0 0	–	275 0 0
Leitrim,	185 0 0	48 0 0	–	–	233 0 0
Monaghan,	324 0 0	17 0 0	–	–	341 0 0
Roscommon,	324 0 0	56 0 0	–	–	380 0 0
Tyrone,	370 0 0	47 0 0	16 0 0	–	433 0 0
Waterford,	185 0 0	40 0 0	2 0 0	–	227 0 0
Waterford, County of the City,	74 0 0	14 0 0	2 0 0	–	90 0 0
Westmeath,	230 0 0	33 0 0	1 0 0	–	264 0 0
Total,	4,050 0 0	1,237 0 0	348 0 0	–	5,635 0 0

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IV.—Summary of Petty Sessions stamps and Crown fines, with their application.

Receipts in 1891.

		£	s.	d.
Petty Sessions stamps,		23,778	0	0
Fines,	£35,834 0 0			
Less to Parties as costs,	7,836 0 0			
		27,998	0	0
Dividends,		5,841	0	0
Amount transferred from Dogs Act fund,		26,976	0	0
		£84,590	0	0

Application in 1891.

	£	s.	d.	£	s.	d.
Officers of local courts:						
Salaries of Petty Sessions Clerks,	60,400	0	0			
Pensions of late Petty Sessions Clerks,	4,819	0	0			
Salaries of Registrar and his Clerks,	3,944	0	0			
Expenses, &c.,	2,869	0	0			
				72,032	0	0
Police:						
Dublin Metropolitan,				—		
Royal Irish Constabulary,				1,880	0	0
Cattle Disease account,				139	0	0
To Treasurers of boroughs, Private parties,				8,377	0	0
				£82,428	0	0

V.—Summary of Dogs Licence Duty, and its application.

Receipts in 1892.

	£	s.	d.
Dogs licence duty,	39,484	0	0
Dividends on money invested,	311	0	0
	£39,795	0	0

Application in 1892.

	£	s.	d.
Cost of postage, &c.,	52	0	0
In aid of Grand Jury cess,	15,105	0	0
In aid of Town rates	1,235	0	0
Deducted and added to Fines and Fees Fund, by order of the Lord Lieutenant, under 44 & 45 Vic., c. 18,	23,403	0	0
	£39,795	0	0

VI.—Summary of special local taxes received by the Dublin Metropolitan Police Commissioner for year ended the 31st of March, 1893

Receipts.

		£	s.	d.
From Taxation under Commissioner:				
Dublin Metropolitan Police Tax,		38,821	0	0
Carriage Duty,	£3,416 0 0			
Pawnbrokers' licences,	4,855 0 0			
Publicans' and Peddlers' certificates,	538 0 0			
Fees from Police courts,	1,541 0 0			
		10,845	0	0
Fines and Penalties from Police courts,		3,680	0	0
Total from taxation,		47,846	0	0
Incidentals, pay of police specially employed, sale of cast clothing, &c.,		1,549	0	0
Total receipts applicable as reduction of expenditure,		£49,395	0	0

Expenditure.

	£	s.	d.
Paid into Treasury in aid of cost of Metropolitan police,	49,395	0	0
Total,	£49,395	0	0

VII.—Court Leet Presentments during 1892 in Manor of Killultagh, including town of Lisburn

	£	s.	d.
Total amount presented on separate Constablewicks,	—		
" " on Manor at large,	—		
Total presented,	—		
Total amount levied,	—		

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VIII.—Summary of Dues, Tolls, Rents, and other Receipts of Harbour and Pier Authorities, for the

Name of Harbour, Dock, Pier, Quay, or Wharf.	Balance in favour at commencement of the year.	Receipts. Harbour, Port, Anchorage, Buoy, or Beaconage Tolls or Dues.	Wharf, Pier, Quay, or Dock Dues.	Import, Export, Tonnage, or Ballast Dues	Lighthouse or Floating Light Dues.	Pilotage Dues.	From Grand Jury cess or other local tax.	From Parliamentary Grant, or other Imperial tax.
	£	£	£	£	£	£	£	£
Annalong,	–	185	–	–	–	–	–	–
Ardglass,	–	–	–	140	–	–	–	493
Arklow,	53	158	183	–	–	–	–	–
Balbriggan,	14	166	–	–	–	–	–	–
Ballina,	565	233	–	545	–	–	–	–
Ballynass,	78	15	–	–	–	–	–	–
Baltimore and Skibbereen,	32	–	–	201	41	–	–	–
Belfast Harbour and Docks,	41,203	–	29,126	70,139	–	3,821	–	–
Bruckless Pier,	3	–	13	–	–	–	–	–
Carlingford Lough,	66	2,200	–	–	–	–	–	–
Carrickfergus,	987	–	1	709	–	–	*868	–
Clare Castle,	232	244	–	–	–	–	–	–
Coleraine,	–	1,208	–	47	–	76	1,888	–
Cork,	16,720	3,200	–	35,404	–	–	–	–
Courtown,	86	6	–	59	–	–	–	–
Dingle,	54	4	–	250	18	–	–	–
Donaghadee,	–	–	–	–	–	–	–	368
Drogheda,	–	4,043	–	–	–	–	–	–
Dublin,	5,281	56,015	–	–	–	3,311	–	–
Do. Custom House Docks,	83,958	–	13,302	–	–	–	–	–
Dundalk,	–	253	–	6,272	–	598	–	–
Dunfanaghy,	8	–	1	–	–	–	–	–
Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.	11	–	–	357	–	–	–	–
Dunmore East, Harbour, Pier, and Dock,	–	–	29	–	–	–	–	485
Foynes,	135	114	–	–	–	–	–	–
Galway,	4	–	80	3,309	–	271	–	–
Howth,	–	–	77	–	–	–	–	957
Killadysert Pier,	–	–	24	–	–	–	–	–
Killala Quay and Harbour,	28	10	–	30	–	–	–	–
Kilrush Pier and Harbour,	492	187	–	–	–	–	–	–
Kingstown,	–	–	1,347	–	–	–	–	8,903
Kinsale,	479	–	–	580	–	–	–	–
Larne,	–	–	1,243	2,069	–	–	–	–
Limerick,	866	–	248	9,912	–	–	–	–
Londonderry,	–	7,684	301	9,520	221	1,852	–	–
Mountcharles Pier,	–	–	22	–	–	–	–	–
New Ross,	–	238	5	–	–	222	–	
Querrin,	–	–	–	–	–	–	–	–
Skerries,	507	134	–	–	–	–	–	–
†Sligo,	521	2,827	–	4,221	54	715	–	–
Tralee and Fenit,	345	2,132	–	–	–	–	–	–
Waterford, including Arthurstown, Ballybrack, and Duncannon.	–	–	83	7,626	526	2,024	75	–
Westport,	1,111	428	61	1,222	–	339	–	–
Wexford	29	1,219	–	1,675	–	1,120	–	–
Wicklow,	68	248	–	337	–	–	–	–
Youghal,	99	102	456	84	–	–	–	–
Total,	104,065	84,128	46,600	154,689	860	14,149	2,411	11,209

* This sum was received from the Municipal Commissioners of Carrickfergus to enable the Harbour
The accounts in this case embrace a period of seventeen months, and for the purposes of the summary

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latest period of twelve months for which the accounts were made up preceding 31st December, 1892.

Receipts.					Balance against at the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf.
Rents, Use of Lighter Boats, Cranes, &c.	Sale of materials	Money borrowed on Bond or other security.	Other receipts.	Total receipts in the year.			
£	£	£	£	£	£	£	
–	–	–	–	185	–	185	Annalong.
6	55	–	–	694	–	694	Ardglass.
–	–	–	–	341	.	424	Arklow.
–	–	–	–	166	–	180	Balbriggan.
40	–	1,500	456	2,755	–	3,320	Ballina.
–	–	–	–	15	–	63	Ballynass.
–	–	–	–	242	–	274	Baltimore and Skibbereen.
25,620	–	60,100	5,656	194,262	–	235,485	Belfast Harbour and Docks.
–	–	–	–	13	–	16	Bruckless Pier.
9	–	–	175	2,377	–	2,445	Carlingford Lough.
229	–	–	7	1,614	–	2,601	Carrickfergus.
–	–	–	–	244	–	476	Clare Castle.
117	6	–	94	3,216	491	3,697	Coleraine.
86	–	–	20,327	69,017	–	75,737	Cork.
154	–	–	3	222	–	308	Courtown.
–	16	–	–	268	–	322	Dingle.
14	2	–	–	382	–	382	Donaghadee.
10	94	21,560	77	96,614	–	26,614	Drogheda.
1,786	26	3,500	670	65,308	–	70,569	Dublin.
9,227	–	–	–	16,526	–	49,487	Do. Custom House Docks.
143	17	–	40	7,323	–	7,323	Dundalk.
–	–	–	–	1	–	7	Dunfanaghy.
–	–	–	–	357	–	386	Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.
46	–	–	–	560	–	560	Dunmore East, Harbour, Pier, and Dock.
1	–	500	6	621	–	756	Foynes.
103	7	–	9	3,773	–	9,779	Galway.
191	–	–	–	1,295	–	1,225	Howth.
–	–	–	–	24	16	40	Killadysert Pier.
–	–	–	3	43	–	71	Killala Quay and Harbour.
–	–	–	–	107	–	656	Kilrush Pier and Harbour.
496	20	–	–	10,771	–	10,771	Kingstown.
12	–	–	28	690	–	1,099	Kinsale.
4,719	–	–	767	6,794	–	8,794	Larne.
755	20	–	125	11,058	139	12,053	Limerick.
428	646	–	2,337	23,050	–	23,050	Londonderry.
–	–	–	–	99	–	92	Mountcharles Pier.
3	–	–	39	507	846	1,355	New Ross.
–	–	–	–	–	46	46	Quarrin.
–	–	–	–	134	–	641	Skerries.
120	16	700	1,636	10,291	–	10,619	Sligo.
–	–	–	–	2,132	–	2,477	Tralee and Fenit.
124	33	–	9,287	12,776	910	13,688	Waterford, including Arthurstown, Ballybrack, and Duncannon.
6	–	–	6	2,056	–	3,170	Westport.
1,727	–	50	867	6,658	–	8,967	Wexford.
–	–	–	–	580	–	698	Wicklow.
–	–	–	–	642	–	741	Youghal.
39,162	890	87,910	35,045	477,653	2,440	584,176	Total.

Commissioners to pay that amount in respect of their loans.
of taxation by Harbour Authorities on page 11 the receipts have been reduced proportionately.

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VIII. (*continued*).—SUMMARY of expenditure of Harbour and Pier Authorities, for the latest

Name of Harbour, Dock, Pier, Quay, or Wharf	Balance against at the commencement of the year.	Expenditure. Salaries.	Wages.	New works and improvements.	Repairs and maintenance of works.	Lighthouses and floating lights.	Buoys, Beacons, Anchors, Cranes, &c.	Lighting Harbours, Docks, Piers, or Wharfs.	Rents, rates, taxes, and insurances.
	£	£	£	£	£	£	£	£	£
Annalong,	53	10	–	73	6	–	–	–	–
Ardglass,	–	151	318	–	26	–	–	–	–
Arklow,	–	87	78	–	35	–	–	6	–
Balbriggan,	–	45	41	14	68	–	–	17	–
Ballina,	–	50	–	1,219	288	–	–	–	–
Ballynass,	–	–	–	30	–	–	–	–	–
Baltimore and Skibbereen,	–	118	2	–	1	4	–	2	3
Belfast Harbour and Docks,	–	7,219	–	31,621	35,939	528	–	1,495	4,769
Bruckless Pier,	–	–	–	–	3	–	–	–	–
Carlingford Lough,	–	231	290	1,823	201	–	106	–	26
Carrickfergus,	–	65	154	837	129	–	–	60	55
Clare Castle,	–	64	6	–	–	–	5	15	3
Coleraine,	43	141	132	–	102	–	–	38	12
Cork,	–	3,254	4,372	698	6,214	–	447	823	1,388
Courtown,	–	–	95	–	10	–	21	–	1
Dingle,	–	47	5	–	37	5	–	–	5
Donaghadee,	–	45	301	–	50	–	–	–	–
Drogheda,	744	340	859	1,190	674	–	–	217	40
Dublin,	–	8,078	6,608	5,004	9,853	1,698	126	–	1,082
Do. Custom House Docks,	–	3,113	5,977	–	2,193	–	–	152	2,423
Dundalk,	–	582	1,022	86	1,346	–	491	43	352
Dunfanaghy,	–	–	–	–	1	–	–	–	–
Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.	–	71	39	15	–	–	18	35	1
Dunmore East, Harbour, Pier, and Dock,	–	160	302	–	53	–	–	–	–
Foynes,	–	45	–	659	11	–	–	–	–
Galway,	–	406	470	–	244	–	–	60	61
Howth,	–	65	691	–	191	–	–	–	16
Killadysert Pier,	54	9	–	–	7	–	–	–	–
Killala Quay and Harbour,	–	6	5	–	–	–	1	–	–
Kilrush Pier and Harbour,	–	58	2	–	16	–	6	–	–
Kingstown,	–	480	5,982	1,009	1,437	–	–	–	1
Kinsale,	–	141	53	11	–	–	–	65	11
Larne,	–	1,056	1,409	–	6,070	–	–	40	258
Limerick,	–	1,170	704	455	6,709	373	–	381	334
Londonderry,	1,162	1,309	3,832	168	4,555	–	213	1,250	674
Mountcharles Pier,	–	6	–	–	–	–	–	–	–
New Ross,	833	81	178	–	–	–	–	–	–
Querrin,	36	10	–	–	–	–	–	–	–
Skarries,	–	58	49	–	7	–	–	–	10
Sligo,	–	800	–	1,846	1,160	103	485	318	124
Tralee and Fenit,	–	184	507	45	317	–	–	20	67
Waterford, including Arthurstown, Ballybrack, and Duncannon.	1,358	1,119	6,921	–	6,142	318	98	167	104
Westport	–	189	332	198	1,131	–	–	–	51
Wexford,	–	269	1,720	614	1,472	–	152	188	146
Wicklow,	–	104	90	–	107	–	–	67	–
Youghal,	–	80	50	5	33	–	4	160	46
Total,	4,453	31,468	40,380	46,821	77,476	2,924	2,166	5,38[illegible]	11,358

* See page 20, and note, [illegible] page 102

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period of twelve months for which the accounts were made up preceding 31st December, 1892.

Expenditure.							Balance in favour at the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf.
Payments in respect of borrowed money, including interest in some cases.	Interest, Annuities, and payments to Sinking Fund	Law expenses.	Repayments through Treasury to Imperial taxes	Repayments to Grand Jury cess or other local tax.	Other payments.	Total expenditure.			
£	£	£	£	£	£	£	£	£	
–	–	–	–	–	–	89	43	185	Annalong.
–	–	–	201	–	–	694	–	694	Ardglass.
–	–	8	–	–	3	197	227	424	Arklow.
–	–	–	–	–	1	154	26	180	Balbriggan.
–	124	–	–	–	874	2,555	765	3,320	Ballina.
–	–	–	–	–	–	30	66	96	Ballynass.
50	–	–	–	–	7	167	87	274	Baltimore and Skibbereen.
2,836	40,863	–	–	–	23,102	148,372	87,093	235,465	Belfast Harbour and Docks.
–	–	–	–	–	–	3	13	16	Bruckless Pier.
–	300	–	–	–	65	2,444	1	2,445	Carlingford Lough.
*336	*432	–	–	–	334	2,362	219	2,601	Carrickfergus.
–	–	–	–	–	30	126	656	476	Clare Castle.
188	2,231	–	–	–	810	3,654	–	3,697	Coleraine.
14,924	27,622	442	–	–	7,498	67,482	8,255	75,737	Cork.
30	–	–	–	–	28	155	123	308	Courtown.
–	–	–	–	–	5	105	217	322	Dingle.
–	–	–	16	–	–	382	–	382	Donaghadee.
15,981	519	164	–	–	2,805	22,619	3,361	56,614	Drogheda.
462	26,292	150	–	–	2,654	63,995	6,594	70,589	Dublin.
–	–	–	–	–	1,442	15,302	34,165	49,467	Do. Custom House Docks.
–	1,232	–	–	–	584	5,695	1,628	7,323	Dundalk.
–	–	–	–	–	–	1	6	7	Dunfanaghy.
100	21	1	–	–	30	325	46	366	Dungarvan, including Ballinacourty, Ballinagoul, and Helwick.
–	–	–	75	–	–	569	–	560	Dunmore East, Harbour, Pier, and Dock.
–	–	–	–	–	32	748	8	756	Foynes.
2,528	–	–	–	–	13	3,762	24	3,776	Galway.
–	–	–	263	–	–	1,225	–	1,225	Howth.
–	–	–	–	–	–	16	–	40	Killadysert Pier.
45	–	–	–	–	6	61	10	71	Killala Quay and Harbour.
–	–	–	–	–	472	555	104	659	Kilrush Pier and Harbour.
–	–	–	1,816	–	46	10,771	–	10,771	Kingstown.
450	–	50	–	–	39	790	609	1,099	Kinsale.
900	558	–	–	–	–	7,261	1,503	8,794	Larne.
–	6,845	596	–	–	499	12,066	–	12,063	Limerick.
1,470	6,216	303	–	–	1,951	21,643	246	23,050	Londonderry.
–	–	–	–	–	2	8	14	22	Mountcharles Pier.
–	187	44	–	–	37	522	–	1,555	New Ross.
–	–	–	–	–	–	10	–	46	Querrin.
–	–	–	–	–	–	122	516	641	Skerries.
884	2,030	30	–	–	2,654	10,436	676	10,812	Sligo.
476	–	66	–	–	769	2,380	67	2,477	Tralee and Fenit.
300	213	179	–	–	2,669	12,130	–	13,688	Waterford, including Arthurstown, Ballybrack, and Duncannon.
120	56	–	–	–	602	2,379	791	6,170	Westport.
–	558	50	–	–	1,298	6,367	620	6,687	Wexford.
–	–	–	–	200	–	564	104	666	Wicklow.
–	107	–	–	–	50	535	206	741	Youghal.
42,061	115,413	2,082	2,571	200	51,061	431,806	147,922	584,178	Total.

of those sums is accounted for.

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IX.—SUMMARY of tolls and other income, with expenditure, in respect of inland Navigations

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	RECEIPTS. Grand Jury cess.	Tolls.	Other receipts	Total receipts during the year.	Balance against at the close of the financial year.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lough Corrib, . . .	–	346 0 0	28 0 6	–	366 0 0	4 6 0	372 0 0
Lower Bann, . . .	228 0 6	800 0 0	26 6 6	5 0 0	831 6 0	–	1,055 0 0
Upper Bann, . . .	447 0 0	800 0 6	176 6 0	90 0 0	1,060 0 0	–	1,507 0 0
Total, . . .	675 0 0	1,940 0 0	224 0 0	95 0 0	2,259 0 0	4 0 0	2,938 0 0

X.—SUMMARY of tolls and other receipts, with expenditure, in respect of inland Navigations maintained out latest period for which the accounts were made

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	RECEIPTS. Imperial taxes	Grand Jury cess.	Tolls.	Other receipts	Total receipts during the year.	Balance against at the close of the financial year.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lower Boyne, . . .	–	289 6 6	–	114 0 0	–	403 0 0	–	403 0 0
Maigue (County Limerick),	–	42 0 0	–	7 0 0	–	49 0 6	–	46 0 0
Shannon, ...	–	–	–	1,629 0 0	2,210 6 6	3,836 6 0	2,844 0 0	6,683 0 0
Total, . .	–	331 0 6	–	1,750 0 0	2,210 0 0	4,291 6 6	2,844 0 0	7,135 0 0
Total of IX. and X.,	675 0 0	331 0 0	1,940 6 0	1,974 0 0	2,305 0 0	6,550 6 0	2,846 0 6	10,073 0 0

XI.—SUMMARY of repayments of expenditure for Arterial drainage made to the Commissioners of Public c. 49, during the year ended

—	Total Expenditure by Board of Works chargeable on lands and Counties.	Portion charged on County cess.	Portion charged on lands improved.	Charge not classed.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under 5 & 6 Vic., c. 89, and Acts amending same, .	1,041,958 0 0	152,191 6 6	889,777 0 0	–
Under 26 & 27 Vic., c. 88, ...	910,055 0 6	31,897 6 6	764,622 6 0	113,536 0 0
Under 29 & 30 Vic., c. 49, Maintenance works, . .	48,257 0 0	–	48,257 0 0	–
Total, ...	2,000,276 0 6	184,076 0 0	1,702,650 0 6	113,536 0 0

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maintained out of Grand Jury cess, for the year 1892, from returns by Navigation trustees.

Balance against at the commencement of the financial year.	Expenditure.			Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and incidentals.	Total.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
4 0 0	204 0 0	164 0 0	368 0 0	–	372 0 0	Lough Corrib.
	253 0 0	301 0 0	554 0 0	505 0 0	1,059 0 0	Lower Bann.
–	1,259 0 0	176 0 0	1,435 0 0	72 0 0	1,507 0 0	Upper Bann.
4 0 0	1,716 0 0	641 0 0	2,357 0 0	577 0 0	2,938 0 0	Total.

of the Imperial taxes, or by receipts from tolls, &c., for twelve months ended the 31st of March, 1892, the up previous to the 31st of December, 1892.

Balance against at the commencement of the financial year.	Expenditure.			Surplus payable to the Exchequer.	Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and incidentals.	Total.				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
–	186 0 0	103 0 0	289 0 0	114 0 0	–	403 0 0	Lower Boyne.
–	26 0 0	16 0 0	42 0 0	7 0 0	–	49 0 0	Maigue (County Limerick)
2,769 0 0	2,768 0 0	1,149 0 0	3,914 0 0	–	–	6,683 0 0	Shannon.
2,769 0 0	2,980 0 0	1,265 0 0	4,245 0 0	121 0 0	–	7,135 0 0	Total.
2,773 0 0	4,696 0 0	1,906 0 0	6,602 0 0	121 0 0	577 0 0	10,073 0 0	Total of IX. and X.

Works, under 5 & 6 Vic., c. 89, and Acts amending same, and under 26 & 27 Vic., c. 88, and 29 & 30 Vic., the 31st of March, 1893.

Total repayments during year.	Portion of repayments made out of County cess during year.	Repayments made by proprietors of lands during year	—
£ s. d.	£ s. d.	£ s. d.	
19 0 0	–	19 0 0	Under 5 & 6 Vic., c. 89, and Acts amending same.
33,938 0 0	2,113 0 0	31,825 0 0	Under 26 & 27 Vic., c. 88.
1,781 0 0	–	1,781 0 0	Under 29 & 30 Vic., c. 49, Maintenance works.
35,738 0 0	2,113 0 0	33,625 0 0	Total.

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XII.—Summary of Returns of all sums received by Town Councils
the financial year

(The Towns in this table are those named in the Act 3 and 4 Vic., cap. 108, schedule A,

Part I.—Receipts

Cities and Municipal Towns, arranged in Provinces.	Balance in favour at the commencement of the year.	Receipts.								
		Borough rate	Improvement rate.	Burial rate.	Other rates.	Presentments in lieu of Grand Jury cess.	From Grand Jury cess, or other local tax.	From Parliamentary Grants.	Tolls at markets and fairs, &c.	Dues.
	£	£	£	£	£	£	£	£	£	£
Leinster.										
Drogheda,	741	–	–	–	–	–	230	47	341	–
Dublin,	–	–	93,850	–	52,893	39,702	7,007	11,783	6,454	2,000
Kilkenny,	–	–	–	–	–	–	2	72	1,310	–
Wexford,	1,601	735	1,042	–	1,889	–	40	135	198	–
Munster.										
Clonmel,	576	1,954	479	–	–	–	–	168	110	–
Cork,	4,285	633	30,695	–	4,406	9,493	–	2,956	7,413	369
Limerick,	–	–	15,249	–	–	4,342	–	1,266	250	–
Waterford,	–	–	–	–	3,262	–	800	130	166	9,439
Ulster.										
Belfast,	–	6,120	191,895	–	25,814	–	–	8,448	6,655	–
Londonderry,	286	–	14,416	–	–	–	–	855	2,344	9
Connaught.										
Sligo,	–	3,420	–	–	1,514	–	–	262	1,395	–
Total,	7,489	15,860	277,626	–	89,771	53,537	8,079	26,122	29,643	4,814

Part II.—Expenditure

Cities and Municipal Towns, arranged in Provinces.	Balance against at the commencement of the year.	Expenditure.						
		Improvement of Town by building or demolition of houses, walls, &c.	Paving and repairs of streets.	Cleansing and watering streets.	Lighting, including lamps, pipes, &c.	Watching.	Water supply.	Constructing, repairing, or cleansing sewers or drains.
	£	£	£	£	£	£	£	£
Leinster.								
Drogheda,	–	330	703	784	557	328	142	1,938
Dublin,	10,259	21,738	21,883	44,111	44,724	–	27,563	11,009
Kilkenny,	3,386	487	291	309	279	33	26	47
Wexford,	–	852	336	175	341	–	492	169
Munster.								
Clonmel,	–	–	953	–	450	–	4,744	–
Cork,	–	11,516	8,902	4,161	4,991	–	12,051	2,744
Limerick,	5,985	–	3,817	4,567	1,784	1,146	4,619	140
Waterford,	1,371	1,314	1,671	1,061	1,325	–	1,776	675
Ulster.								
Belfast,	57,553	1,823	61,333	99,675	15,892	13,541	–	88,204
Londonderry,	–	2,918	9,964	1,570	1,010	586	1,530	320
Connaught.								
Sligo,	3,716	90	796	224	393	34	358	32
Total,	82,270	40,467	67,679	86,928	71,746	16,765	53,296	75,327

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under statute, charter, or other authority, and of the expenditure thereof, for
ended in 1892.

with the exception of Wexford which obtained its charter of incorporation in 1846.)

during financial year.

Receipts.							
Fees.	Rents and profits from land and houses.	Money borrowed on security of Rates, or realized by the issue of Stock.	Other receipts	Total receipts.	Balance against at the close of the year.	Total.	Cities and Municipal Towns, arranged in Provinces.
£	£	£	£	£	£	£	
							Leinster.
–	4,387	1,200	539	6,764	286	7,761	Drogheda.
656	26,490	33,366	20,169	294,372	52,407	346,776	Dublin.
–	2,970	–	1,675	6,026	2,616	8,947	Kilkenny.
–	531	300	619	5,387	–	6,588	Wexford.
							Munster.
76	496	7,080	662	11,025	–	11,601	Clonmel.
–	2,837	6,550	14,378	82,728	2,331	89,364	Cork.
–	670	–	11,822	33,296	3,420	36,716	Limerick.
–	9,212	1,241	1,177	18,427	2,743	21,170	Waterford.
							Ulster.
355	1,847	322,860	61,965	531,956	–	531,956	Belfast.
–	117	5,150	4,788	27,876	–	28,162	Londonderry.
							Connaught.
–	447	1,050	1,084	6,072	4,144	13,216	Sligo.
1,089	43,704	361,797	68,666	1,026,906	68,269	1,102,666	Total.

during financial year.

Expenditure.							
Other sanitary objects.	County charges payable out of rates, or from presentments in lieu of Grand Jury cess.	Payments in respect of borrowed money, including interest, &c.	Other expenses.	Total expenditure.	Balance in favour at the close of the year.	Total.	Cities and Municipal Towns arranged in Provinces.
£	£	£	£	£	£	£	
							Leinster.
265	–	445	2,271	7,761	–	7,761	Drogheda.
13,411	43,990	52,332	55,760	626,520	–	346,776	Dublin.
82	–	463	3,611	8,561	–	8,947	Kilkenny.
45	701	2,367	714	6,113	875	6,588	Wexford.
							Munster.
66	588	620	1,149	8,570	3,031	11,601	Clonmel.
5,834	6,092	16,895	16,087	89,364	–	89,364	Cork.
687	3,295	8,033	2,647	36,734	–	36,716	Limerick.
233	–	5,784	5,958	19,799	–	21,170	Waterford.
							Ulster.
12,186	12,773	151,827	75,083	422,787	51,619	531,956	Belfast.
392	–	5,568	6,140	26,298	1,864	28,162	Londonderry.
							Connaught.
114	909	2,423	4,127	6,500		13,216	Sligo.
33,315	71,348	243,689	173,547	963,007	57,389	1,102,666	Total.

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XIII.—Commissioners under Special Acts. Summary of Returns of sums received by Commissioners under 3 and 4 Vic., c. 108, section 16, for the

Part I.—Receipts

Towns and other Districts, arranged in Provinces. 1.	Statutes under which Rates are levied. 2.	Balance in favour at the commencement of the year. 3.	Receipts. Improvement Rate. 4.	Other Rate. 5.	Tolls at Markets and Fairs. 6.
Leinster.		£	£	£	£
Dublin City:					
Fitzwilliam-square (Commissioners),	53 Geo. III., c. 185.	No return.		–	–
Merrion-square (Commissioners),	31 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 62 (Ir.) s. 12.	No return.		–	–
Mountjoy-square (Commissioners),	42 Geo. III., c. 34.	No return.		–	–
Rutland-square (Governors of Lying-in Hospital),	25 Geo. III., c. 43.	–	–	316	–
Dublin County					
Blackrock Township (Commissioners),	26 & 27 Vic., c. 121.	–	5,196	2,499	–
Clontarf Ditto,	32 & 33 Vic., c. 85.	237	2,155	1,510	–
Dalkey Ditto,	30 & 31 Vic., c. 134.	47	2,625		–
Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).	41 & 42 Vic., c. 157.	259	4,544		–
Kilmainham (New) Ditto,	31 & 32 Vic., c. 110.	207	1,579	–	–
Kingstown Ditto,	32 & 33 Vic., c. 133 and other Acts.	46	13,482	892	12
Pembroke Ditto,	26 & 27 Vic., c. 72; and 40 & 41 Vic., c. 82.	–	10,604	–	–
Rathmines and Rathgar Township (Improvement Commissioners).	40 & 41 Vic., c. 82; 43 & 44 Vic., c. 108; and 43 & 44 Vic., c. 138.	–	24,750	–	–
Wicklow County and Dublin County:					
*Bray Township (Commissioners),	29 & 30 Vic., c. 261; and 33 & 34 Vic., c. 151	2,151	5,013	624	109
Ulster.					
Belfast City and District, Water Commissioners,	47 & 48 Vic., c. 316; and 32 & 33 Vic., c. 105	40,207	–	41,314	–
Carrickfergus (Municipal Commissioners),	3 & 4 Vic., c. 108, and 6 & 7 Vic., c. 93	707	–	–	50
Enniskillen (Commissioners of the Borough),	33 & 34 Vic., c. 143.	–	1,285	290	–
Newry (Commissioners),	34 & 35 Vic., c. 108.	7,400	4,211	1,514	1,673
Connaught.					
Galway Town (Improvement Commissioners	16 & 17 Vic., c. 200.	171	255	2,203	1,329
Total,		51,501	84,090	91,571	3,235

Part II.—Expenditure

Towns and other Districts, arranged in Provinces. 1.	Statutes under which Rates are levied. 2.	Balance against at the commencement of the year. 3.	Expenditure. Improvement of Town by Building or demolition of Houses, Walls, Railings, &c. 4.	Paving and repairs of streets. 5.	Cleansing and watering streets. 6.	Lighting, including lamps, lamp posts, &c. 7.	Watching. 8.
Leinster.		£	£	£	£	£	£
Dublin City:							
Fitzwilliam-square (Commrs.),	53 Geo. III., c. 185.	No return.		–	–	–	–
Merrion-square (Commrs.),	31 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 62 (Ir.), s. 12.	No return.		–	–	–	
Mountjoy-square (Commrs.),	42 Geo. III., c. 34.	No return.		–	–	–	–
Rutland-square (Governors of Lying-in-Hospital).	25 Geo. III., c. 43.	–	–	–	–	151	–
Dublin County:							
Blackrock Township (Commrs.),	26 & 27 Vic., c. 121.	1,592	–	1,706	867	608	–
Clontarf Ditto,	32 & 33 Vic., c. 85.	–	34	872	254	286	–
Dalkey Ditto,	30 & 31 Vic., c. 134.	–	1,227	404	65	203	–
Drumcondra, Clonliffe, and Glasnevin Township (Commrs.)	41 & 42 Vic., c. 157.	–	35	738	720	550	–
Kilmainham (New) Ditto,	31 & 32 Vic., c. 110.	–	–	732	238	217	–
Kingstown Ditto,	32 & 33 Vic., c. 133 and other Acts.	–	–	1,410	542	1,342	–
Pembroke Ditto,	26 & 27 Vic., c. 72; and 40 & 41 Vic. c. 82.	4,032	–	5,948	–	1,060	–
Rathmines and Rathgar Township (Improvement Commrs.)	40 & 41 Vic., c. 82; 43 & 44 Vic., c. 108; and 43 & 44 Vic., c. 138.	5,068	–	3,353	1,457	1,449	–
Wicklow County and Dublin County:							
*Bray Township (Commissioners)	29 & 30 Vic., c. 261; and 33 & 34 Vic., c. 151	–	10,535	700	410	543	–
Ulster.							
Belfast City and District, Water Commissioners.	47 & 48 Vic., c. 316; and 32 & 33 Vic., c. 105.	–	–	–	–	–	–
Carrickfergus (Municipal Commissioners).	3 & 4 Vic., c. 108; and 6 & 7 Vic., c. 93.	–	–	–	61	112	–
Enniskillen (Commissioners of the Borough).	33 & 34 Vic., c. 143.	104	324	789	207	336	–
Newry (Commissioners),	34 & 35 Vic., c. 108.	–	2,288	1,307	493	618	–
Connaught.							
Galway Town (Improvement Commrs.)	16 & 17 Vic., c. 200.	–	52	1,567	–	356	117
Total,		10,760	14,495	10,625	5,383	7,838	117

* In the case of Bray Township the figures in columns 8 and 12 of the above tables, respectively, include the sums obtained by

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having powers of local taxation under special Acts, and in one case by Municipal Commissioners financial year ended in 1892.

during financial year.

Receipts.								Towns and other Districts, arranged in Provinces
From property in land and houses. 7.	Borrowed on security of Rates, or obtained by issue of Stock. 8	From Grand Jury Cess, or other local tax. 9	From Parliamentary Grants 10	Other receipts. 11.	Total receipts. 12.	Balance against at the close of the year. 13.	Total. 14.	15.
£	£	£	£	£	£	£	£	Leinster.
								Dublin City:
–	–	–	–	–	–	–	–	Fitzwilliam-square (Commissioners).
–	–	–	–		–	–	–	Merrion-square (Commissioners).
–	–	–	–	–	–	–	–	Mountjoy-square (Commissioners).
–	–	–	–	–	316	–	316	Rutland-square (Governors of Lying-in Hospital).
								Dublin County:
41	2,723	142	308	723	11,692	–	11,692	Blackrock Township (Commissioners).
–	700	–	143	35	4,752	–	4,969	Clontarf Ditto.
52	1,300	–	100	125	4,203	–	4,249	Dalkey Ditto.
–	–	80	300	249	5,162	505	5,926	Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).
–	200	–	141	567	2,467	274	2,968	Kilmainham (New) Ditto.
185	850	–	896	470	16,787	–	16,833	Kingstown Ditto.
–	201	–	776	2,102	22,683	6,071	28,754	Pembroke Ditto.
137	19,077	–	877	2,029	45,870	–	45,870	Rathmines and Rathgar Township (Improvement Commissioners).
								Wicklow County and Dublin County:
85	64,275	–	221	3,407	43,854	–	46,005	Bray Township (Commissioners).
								Ulster.
761	100,000	703	–	31,419	174,197	–	214,494	Belfast City and District, Water Commissioners.
644	–	–	10	206	1,300	–	1,907	Carrickfergus (Municipal Commissioners).
861	1,000	–	54	502	4,022	–	4,022	Enniskillen (Commissioners of the Borough).
167	–	–	376	755	8,867	–	16,360	Newry (Commissioners).
								Connaught.
32	–	–	234	535	4,588	525	6,284	Galway Town (Improvement Commissioners).
3,195	156,326	925	4,484	43,254	350,689	7,375	409,055	Total.

during financial year.

Expenditure.									Towns and other Districts arranged in Provinces.
Expenditure under the Public Health (Ireland) Act, 1878			Contributions to County expenditure.	Payments in respect of borrowed money	Other expenses.	Total expenditure.	Balance in favour at the close of the year.	Total.	
Water supply. 9.	Construction, Repairs, or Cleansing of Sewers or Drains. 10.	Other sanitary objects. 11.	12	13.	14.	15.	16.	17.	18.
£	£	£	£	£	£	£	£	£	Leinster.
									Dublin City
–	–	–	–	–	–	–	–	–	Fitzwilliam-square (Commissioners).
–	–	–	–	–	–	–	–	–	Merrion-square (Commissioners).
–	–	–	–	–	–	–	–	–	Mountjoy-square (Commissioners).
–	–	–	–	–	165	316	–	316	Rutland-square (Governors of Lying-in Hospital).
									Dublin County:
644	202	560	493	2,111	2,535	10,065	16	11,062	Blackrock Township (Commissioners).
360	93	31	220	1,083	632	4,154	816	4,969	Clontarf Ditto.
305	–	30	283	1,110	371	3,099	253	4,249	Dalkey Ditto.
875	358	120	238	1,859	424	5,026	–	5,926	Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).
357	84	73	216	509	456	2,966	–	2,968	Kilmainham (New) Ditto.
2,180	1,664	300	1,518	4,576	3,201	16,748	86	16,833	Kingstown Ditto.
3,131	298	720	2,624	5,275	6,331	24,732	–	28,754	Pembroke Ditto.
2,708	216	1,287	2,398	9,579	10,061	32,446	8,354	45,870	Rathmines and Rathgar Township (Improvement Commissioners).
									Wicklow County and Dublin County:
704	185	229	537	27,304	1,554	42,791	3,214	46,005	Bray Township (Commissioners).
									Ulster.
53,434	–	–	–	98,683	–	157,117	57,377	214,494	Belfast City and District, Water Commissioners.
60	8	20	–	–	1,024	1,285	622	1,907	Carrickfergus (Municipal Commissioners).
61	93	50	266	677	676	3,568	850	4,022	Enniskillen (Commissioners of the Borough).
565	365	140	1,000	2,350	2,876	11,890	4,476	16,366	Newry (Commissioners).
									Connaught.
364	108	87	–	1,616	1,118	6,284	–	5,284	Galway Town (Improvement Commrs.)
76,143	3,632	3,653	9,528	161,715	31,183	323,308	75,561	409,655	Total.

the first issue of Stock, and the debts discharged thereby; but these receipts and payments extended into the early part of 1893.

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XIV.—Town Commissioners under Act of 1854. Summary of Returns of Receipts and Expenditure of financial year

Towns, arranged in Counties and Provinces.	Balance in favour at the commencement of the year.	Receipts. Rates for general purposes.	Burial Rates.	Other Rates.	Tolls at Markets and Fairs.	From Property in Land and Houses.	Borrowed on security of Rates	From Grand Jury Cess, or other local tax.	From Parliamentary Grants.	Other Receipts.	Total Receipts.	Balance against at close of the year.	Total.	Balance against at commencement of the year.
Leinster.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Carlow:														
Bagenalstown,	35	59	–	–	–	–	–	–	–	16	85	–	120	–
Carlow,	153	1,010	–	–	461	60	–	36	142	111	1,820	–	1,073	–
Dublin:														
Balbriggan,	49	78	–	–	–	17	–	–	–	13	103	–	152	–
Kilbiney and Ballybrack,	1,138	1,598	–	–	–	–	1,400	–	87	222	3,307	30	4,470	–
Kildare:														
Athy,	–	110	–	–	92	8	–	35	–	49	294	31	325	12
Naas,	–	156	–	–	100	30	–	–	–	95	380	–	830	27
Newbridge,	200	73	–	–	55	26	–	–	–	46	198	–	398	–
Kilkenny:														
Callan,	52	–	–	–	84	66	–	–	–	15	107	–	219	–
King's:														
Parsonstown,	177	403	–	–	–	–	–	–	12	92	507	–	684	–
Tullamore,	118	102	–	–	–	10	–	–	–	37	209	–	325	–
Longford:														
Granard,	109	–	–	–	–	–	–	–	–	21	21	–	130	–
Longford,	–	287	–	–	–	–	–	–	–	52	339	76	415	26
Louth:														
Ardee,	163	68	–	–	–	74	–	–	–	10	180	–	343	–
Dundalk,	1,002	3,155	–	1,670	–	402	–	–	331	1,388	8,855	–	8,854	–
Meath:														
Kells,	–	–	–	–	–	943	–	87	7	50	1,087	–	1,087	20
Navan,	–	467	–	–	–	22	–	–	7	98	594	80	674	35
Trim,	–	–	–	–	21	538	1,000	–	7	25	1,591	–	1,691	112
Queen's:														
Maryborough,	0	167	–	–	9	8	–	–	–	24	208	–	217	–
Mountmellick,	118	167	–	–	–	1	–	–	–	24	192	–	308	–
Westmeath:														
Athlone (pt. in Roscommon)	87	417	–	–	187	8	–	–	23	113	728	117	912	–
Mullingar,	305	358	–	–	–	79	–	20	–	50	416	–	722	–
Wexford:														
Enniscorthy,	43	249	–	–	–	–	–	05	20	187	501	–	544	–
Oorey,	47	62	–	–	43	6	–	55	–	17	183	–	230	–
New Ross (pt. in Kilkenny)	–	304	–	–	–	471	–	403	17	94	1,289	–	1,289	68
Wicklow:														
Arklow,	54	96	–	–	–	–	–	–	–	23	119	–	173	–
Total of Leinster,	4,798	9,379	–	1,579	1,093	2,877	2,400	740	653	2,762	21,423	394	26,555	340
Munster.														
Clare:														
Ennis,	117	977	–	–	–	83	–	–	8	667	1,715	–	1,832	–
Kilrush,	–	97	–	–	0	–	1,250	11	4	52	1,420	–	1,420	109
Cork:														
Clonakilty,	46	–	–	–	230	7	–	–	7	93	366	66	178	–
*Fermoy,	24	1,238	–	–	–	–	–	101	51	762	2,152	–	2176	–
Kinsale,	261	766	–	–	20	101	–	42	7	54	1,110	–	1,371	–
Mallow,	168	183	–	–	–	–	–	20	–	25	214	–	400	–
Midleton,	8	131	–	–	–	–	–	–	–	29	160	–	168	–
Queenstown,	72	2,092	190	615	103	35	500	–	172	263	4,970	–	4,043	–
Skibbereen,	204	215	–	–	543	30	–	–	–	76	864	–	1,005	–
Kerry:														
Killarney,	–	872	–	–	112	–	–	–	29	627	1,140	64	1,204	128
Listowel,	445	424	–	–	–	–	1,000	–	4	47	1,475	–	1,920	–
Tralee,	–	1,408	–	1,325	20	24	–	–	205	2,324	5,204	927	6,131	1,102
Limerick:														
Rathkeale,	–	109	–	–	–	–	–	–	–	44	153	4	157	19
Tipperary:														
Carrick-on-Suir,	8	319	–	–	–	14	–	–	5	71	409	72	489	–
Cashel,	129	–	–	–	6	1,489	–	–	8	68	1,571	–	1,700	–
Nenagh,	145	144	–	–	–	9	–	–	–	34	187	–	335	–
Templemore,	70	83	–	–	–	7	–	–	4	44	138	6	214	–
Thurles,	105	557	–	–	–	–	–	–	89	90	736	–	841	–
Tipperary,	114	360	–	–	–	–	–	–	–	210	570	–	684	–
Waterford:														
Dungarvan,	683	486	–	91	87	75	1,000	35	62	119	1,952	284	2,019	–
Lismore,	6	107	–	–	–	–	–	–	–	58	165	–	171	–
Total of Munster,	2,804	10,990	190	1,931	1,156	1,942	5,750	209	655	5,736	26,588	1,429	30,615	1,407
Ulster.														
Antrim:														
Antrim,	30	30	–	–	–	–	–	–	–	34	64	–	103	–
Ballymena,	–	3,372	74	1,028	–	5	–	–	123	289	4,891	1,015	6,506	1,124
Ballymoney,	92	665	–	–	–	32	010	–	2	76	1,985	1	1,478	–
Larne,	126	340	–	–	–	–	–	–	–	48	388	–	514	–
Lisburn,	174	1,068	–	07	–	58	–	017	8	107	2,015	60	2,239	–
Armagh:														
Keady,	29	35	–	–	40	17	–	–	–	55	147	–	176	–
Lurgan,	653	2,567	–	51	240	102	–	–	107	178	3,335	–	3,988	–
Portadown,	–	951	–	–	669	64	880	1,218	15	152	3,989	–	3,989	370
Tandragee,	36	74	–	–	–	–	–	–	2	0	82	–	118	–

* No return having been received in this case the figures

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Town Commissioners under Towns Improvement (Ireland) Act, 1854 (17 and 18 Vic., c. 103) for the ended in 1892.

Expenditure.														
Improvement of Town by Building, demolition of Houses and Walls, or general repairs.	Paving and Repairs of Streets.	Lighting, including pipes, lamps, &c.	Cleansing and Watering Streets.	Watching.	Water supply	Constructing, Repairing, or Cleansing Sewers or Drains	Other Sanitary objects	Contributions to County Expenditure.	Payments in respect of borrowed money	Salaries, Rent, Taxes, and other Expenditure.	Total Expenditure.	Balance in favour at close of the year.	Total.	Towns, arranged in Counties and Provinces.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	Leinster.
														Carlow:
–	–	90	–	–	–	–	–	–	–	84	94	26	120	Bagenalstown.
–	474	236	23	–	11	–	36	278	226	609	1,864	80	1,978	Carlow.
														Dublin:
–	–	26	–	–	–	–	–	–	30	42	98	54	152	Balbriggan.
1,802	561	127	–	–	808	–	58	213	359	397	4,470	–	4,470	Kilmey and Ballybrack.
														Kildare:
–	10	95	61	–	–	–	–	–	–	138	313	–	325	Athy.
–	–	71	–	–	–	–	–	–	–	220	291	12	330	Naas.
–	–	99	–	–	–	–	–	–	–	117	210	182	308	Newbridge.
														Kilkenny:
–	7	43	–	–	–	–	–	–	30	64	173	40	210	Callan.
														King's:
–	37	112	63	–	46	11	33	–	39	143	470	208	684	Parsonstown.
–	–	90	13	–	–	–	–	–	–	95	204	121	325	Tullamore.
														Longford:
–	–	48	–	–	–	–	–	–	11	99	118	12	130	Granard.
–	4	138	53	–	–	–	–	–	–	180	370	–	410	Longford.
														Louth:
–	24	58	10	–	–	–	–	–	–	88	180	133	313	Ardee.
377	1,082	483	371	–	496	–	40	738	2,844	1,358	7,588	1,266	8,854	Dundalk.
														Meath:
18	192	116	53	–	24	27	10	–	110	537	1,062	6	1,087	Kells.
–	3	173	61	–	20	7	30	–	160	157	639	–	674	Navan.
–	–	150	–	–	20	41	10	–	277	1,050	1,598	20	1,601	Trim.
														Queen's:
–	–	32	–	–	–	–	6	–	42	110	194	23	217	Maryborough.
–	7	86	–	–	–	–	–	–	–	50	152	156	308	Mountmellick.
														Westmeath:
–	278	250	–	–	–	93	45	–	48	198	912	–	912	Athlone (pt. in Roscommon)
88	58	112	–	–	–	–	–	–	107	193	548	174	722	Mullingar.
														Wexford:
–	–	140	52	–	64	120	48	–		38	482	62	544	Enniscorthy.
–	91	50	–	–	–	–	–		–	68	209	21	230	Gorey.
3	325	221	143	–	70	6	63	–	128	221	1,175	16	1,280	New Ross (pt. in Kilkenny).
														Wicklow.
–	–	57	–	–	–	–	–	–	–	84	141	32	173	Arklow.
2,351	3,162	3,074	923	–	1,010	302	362	1,224	4,213	6,390	23,557	2,658	26,565	Total of Leinster.
														Munster.
														Clare:
26	–	150	473	–	316	–	18	–	247	290	1,504	320	1,832	Ennis.
–	–	39	34	–	22	35	27	–	–	1,087	1,244	70	1,420	Kilrush.
														Cork:
–	–	16	–	–	214	–	10	–	65	164	478	–	478	Clonakilty.
–	366	64	103	158	12	40	21	480	447	238	1,935	241	2,176	Fermoy.
–	57	135	76	–	16	–	14	–	600	198	1,085	286	1,371	Kinsale.
–	–	127	20	–	–	–	–	–	12	98	266	134	400	Mallow.
–	56	51	–	–	–	–	–	–	–	30	142	26	168	Midleton.
–	302	304	177	39	1,620	94	161	–	1,699	474	4,771	171	4,942	Queenstown.
–	–	127	–	57	–	–	–	–	–	401	585	480	1,065	Skibbereen.
														Kerry:
–	–	66	100	–	253	61	93	–	300	100	1,078	–	1,204	Killarney.
–	–	36	13	–	1,375	–	20	–	278	50	1,802	118	1,920	Listowel.
–	248	694	46	164	120	38	120	848	1,430	1,241	4,969	–	6,131	Tralee.
														Limerick:
–	–	82	–	–	–	–	–	–	–	56	138	–	157	Rathkeale.
														Tipperary:
–	–	104	132	–	11	–	41	–	34	107	480	–	480	Carrick-on-Suir.
170	40	150	32	–	–	176	–	–	117	993	1,642	58	1,700	Cashel.
–	–	–	–	–	–	–	–	–	100	116	222	111	333	Nenagh.
–	10	29	10	–	37	–	14	–	11	100	214	–	214	Templemore.
–	417	90	94	–	–	–	10	–	102	86	775	66	841	Thurles.
–	12	142	123	–	–	–	–	–	–	200	477	207	684	Tipperary.
														Waterford:
–	368	32	–	–	1,869	11	27	–	221	391	2,919	–	2,919	Dungarvan.
–	10	53	24	–	–	–	–	–	–	24	111	60	171	Lismore.
201	1,040	2,480	1,472	438	5,898	454	695	1,334	3,505	6,584	26,840	2,362	30,910	Total of Munster.
														Ulster.
														Antrim:
–	–	52	–	–	–	–	–	–	–	37	89	14	103	Antrim.
–	880	993	150	–	560	182	162	701	2,107	391	5,382	–	5,506	Ballymena.
–	–	77	48	–	996	–	51	–	–	306	1,478	–	1,478	Ballymoney.
–	–	4	78	–	–	–	–	–	–	96	181	333	514	Larne.
–	787	332	188	–	–	–	40	–	239	630	2,230	–	2,230	Lisburn.
														Armagh:
–	–	41	–	–	–	–	–	–	–	102	143	33	176	Keady.
–	754	406	245	–	216	19	53	561	470	1,014	3,748	242	3,988	Lurgan.
–	1,084	254	330	–	93	26	30	–	600	841	3,287	382	3,989	Portadown.
–	–	41	16	–	6	1	6	–	–	23	91	27	118	Tandragee.

Given in the table are those of the previous year.

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XIV. (*continued*).—Summary of Returns of Receipts and Expenditure of Town Commissioners under

Towns, arranged in Counties and Provinces.	Balance in favor at the commencement of the year.	Receipts. Rates for general purposes.	Burial rates.	Other rates.	Tolls at markets and fairs.	From Property in land and houses.	Borrowed on security of Rates.	From Grand Jury Cess or other local tax.	From Parliamentary Grants.	Other receipts.	Total receipts.	Balance against at close of the year.	Total.	Balance against at commencement of the year.
Ulster—*continued.*	£	£	£	£	£		£	£		£	£	£	£	£
Cavan:														
Belturbet,	116	–	–	–	169	128	–	–	–	18	315	–	431	–
Cavan,	–	281	–	–	–	127	–	–	–	51	459	170	629	135
Cootehill,	68	52	–	–	–	2	–	–	2	18	74	–	142	–
Donegal:														
Ballyshannon,	14	181	–	–	–	–	–	–	–	29	210	–	224	–
Letterkenny,	12	162	–	–	–	–	–	–	1	37	220	42	254	–
Down:														
Banbridge,	–	447	–	–	578	3	–	150	31	58	1,270	69	1,345	7
Bangor,	685	1,536	–	63	–	–	1,000	80	23	536	3,238	–	3,823	–
Dromore,	67	144	–	–	237	30	–	–	5	17	439	–	506	–
Gilford,	8	27	–	–	–	–	–	–	–	5	32	–	40	–
Holywood,	525	433	–	773	–	38	–	30	13	191	1,478	–	2,003	–
Newtownards,	–	486	47	–	413	–	1,150	–	31	118	2,245	5	2,250	657
Warrenpoint,	110	222	–	401	16	77	–	–	5	24	745	–	855	–
Londonderry:														
Coleraine,	428	2,409	166	–	552	651	–	–	20	360	4,097	–	4,520	–
Limavady,	17	158	–	–	–	–	–	–	–	22	180	–	197	–
Monaghan:														
Ballybay,	28	125	–	–	13	–	–	–		16	153	–	181	–
Carrickmacross,	43	34	–	–	–	–	–	–	–	25	59	.	102	–
Castleblayney,	45	57	–	–	–	–	–	–	–	29	86	–	131	–
Clones,	238	200	–	–	299	98	1,800	–	5	43	2,445	–	2,683	–
Tyrone.														
Aughnacloy,	13	46	–	–	–	–	–	–	–	16	62	–	75	–
Cookstown,	27	181	–	–	–	–	–	–	–	53	234	–	261	–
Strabane,	492	39	–	–	435	–	–	–	–	116	589	–	1,081	–
Total of Ulster,	3,980	16,362	226	2,413	3,691	1,528	5,440	2,104	393	2,785	34,932	1,952	40,864	2,203
Connaught.														
Galway:														
Ballinasloe,	36	349	23	–	–	–	–	–	6	217	594	–	630	–
Loughrea,	103	68	–	–	–	–	–	40	–	17	126	–	228	–
Tuam,	–	–	–	–	610	27	–	–	–	12	649	90	736	200
Mayo:														
Ballina,	20	291	–	–	–		–	–	–	59	350	–	370	–
Castlebar,	35	152	–	–	–	–	–	–	–	32	184	–	219	–
Westport,	88	126	–	–	–	–	–	–	–	68	194	3	285	–
Roscommon:														
Boyle,	32	122	–	–	–	–	–	–	–	26	148	–	180	–
Roscommon,	1	119	–	–	11	30	–	–	–	30	180	43	224	–
Total of Connaught,	315	1,227	23	–	621	57	–	40	6	451	2,424	136	2,875	200
Total of Ireland,	11,097	37,057	438	5,923	6,501	6,404	11,593	3,091	1707	11,754	85,367	3,845	100,919	4,240

XV.—Lighting and Cleansing Commissioners. Summary of Receipts and Expenditure of Lighting

Towns, arranged in Counties and Provinces.	Balance in favor at the commencement of the year.	Receipts. Rates under 9 Geo. IV., c. 82.	Burial rates.	Other rates.	Tolls at markets and fairs.	Borrowed on security of rates.	From Grand Jurymen, or other local tax.	Parliamentary Grant.	From property in land and houses.	Other receipts.	Total receipts during the year.	Balance against at the close of the year.	Total.
Leinster.	£	£	£	£	£		£	£	£	£	£	£	£
Wicklow:													
Wicklow,	784	–	–	474	22	–	–	6	1,094	27	1,623	–	2,407
Munster.													
Cork:													
Bandon,	306	239	–	–	–	–	–	–	–	107	346	–	652
Youghal,	–	290	–	210	–	–	150	13	505	493	1,661	883	2,544
Tipperary:													
Fethard,	32	–	–	–	43	–	–	–	81	20	144	–	176
Ulster.													
Armagh:													
Armagh,	234	1,000	–	–	6	–	100	10	–	254	2,279	–	2,513
Monaghan:													
Monaghan,	1	230	–	–	–	–	–	2	4	47	283	9	293
Tyrone:													
Dungannon,	110	205	–	–	–	–	–	–	–	50	255	–	371
Omagh,	62	213	–	–	–	–	–	–	–	94	307	–	369
Total,	1,535	3,077	–	684	71	–	250	40	1,094	1,092	5,898	892	9,325

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Towns Improvement (Ireland) Act, 1854 (17 & 18 Vic., c. 103), for the financial year ended in 1892.

Expenditure.														
Improvement of Towns by Lighting, Security of Person and Walks, or general repairs.	Paving and repairs of streets.	Lighting, including pipes, lamps, &c.	Cleansing and watering streets.	Watching.	Water supply.	Constructing, repairing or cleansing sewers or drains.	Other sanitary objects.	Contributions to county expenditure.	Payments in respect of borrowed money.	Salaries, Rent, Taxes, and other expenditure.	Total Expenditure.	Balance in favour at close of the year.	Total.	Towns, arranged in Counties and Provinces.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	Ulster—*con*
														Cavan:
–	–	35	39	–	–	1	–	–	–	208	283	148	431	Belturbet.
–	–	70	97	–	–	–	–	–	114	204	404	–	620	Cavan.
–	–	25	–	–	15	21	5	–	–	59	125	17	142	Cootehill.
														Donegal:
–	–	95	38	–	–	–	–	–	–	46	179	45	224	Ballyshannon.
–	–	83	3	–	29	–	7	–	109	43	274	–	274	Letterkenny.
														Down:
14	188	151	20	–	28	10	60	–	203	568	1,338	–	1,345	Banbridge.
1,352	247	41	0	–	189	164	48	–	1,217	265	3,428	395	3,823	Bangor.
–	–	81	15	–	26	–	20	–	204	119	465	41	506	Dromore.
–	–	21	–	–	–	–	–	–	–	14	35	5	40	Gilford.
–	42	224	10	–	86	61	72	–	812	301	1,408	595	2,003	Holywood.
–	–	302	27	–	43	–	60	–	532	561	1,593	–	2,250	Newtownards.
16	–	63	–	–	352	25	11	–	113	124	704	151	855	Warrenpoint.
														Londonderry:
–	–	304	227	–	151	153	40	–	1,165	2,225	4,265	255	4,520	Coleraine.
–	–	65	52	–	–	–	–	–	–	34	149	48	197	Limavady.
														Monaghan:
–	6	37	7	–	–	–	–	–	45	60	155	26	181	Ballybay.
–	–	92	–	–	–	–	–	–	–	21	73	29	102	Carrickmacross.
–	–	33	24	–	–	–	–	–	–	28	85	46	131	Castleblayney.
1,750	–	87	58	–	25	–	15	–	93	363	2,320	357	2,683	Clones.
														Tyrone:
–	–	16	10	–	–	–	–	–	–	23	49	26	75	Aughnacloy.
–	–	150	4	–	–	–	–	–	–	80	234	27	261	Cookstown.
62	–	178	–	–	–	–	–	–	55	830	905	176	1,081	Strabane.
3,604	3,088	3,802	1,761	–	2,732	663	685	1,262	7,008	9,318	35,153	3,418	40,864	Total of Ulster.
														Connaught.
														Galway:
–	134	42	–	–	26	–	–	–	297	137	636	4	630	Ballinasloe.
–	51	28	17	–	–	–	–	–	–	54	150	78	228	Loughrea.
130	4	28	31	–	–	–	–	–	–	320	530	–	730	Tuam.
														Mayo:
–	–	92	108	–	–	–	–	–	29	102	331	39	370	Ballina.
–	–	82	20	–	–	–	–	–	–	72	183	36	219	Castlebar.
4	–	72	109	–	–	–	–	–	–	61	246	39	285	Westport.
														Roscommon:
–	21	30	–	–	–	–	–	–	–	101	101	19	180	Boyle.
–	6	39	7	–	–	–	–	–	30	83	224	–	224	Roscommon.
140	216	423	321	–	26	–	–	–	415	920	2,460	215	2,875	Total of Connaught.
5,786	9,316	9,784	4,417	438	10,242	1,419	1,032	3,520	18,041	23,122	88,016	8,653	100,000	Total of Ireland.

and Cleansing Commissioners (Act 9 Geo. IV., cap. 82), during the financial year ended in 1892.

Balance against at the commencement of the year.	Expenditure.											Balance in favour at the close of the year	Total.	Towns, arranged in Counties and Provinces
	Lighting including lamps, lamp posts, &c.	Cleansing the streets.	Paving and repairs of streets.	Watching.	Water supply	Constructing, repairing or cleansing sewers or drains.	Other sanitary objects	Payments in respect of borrowed money.	Other Expenditure	Total Expenditure.				
£	£	£	£	£	£	£	£	£	£	£	£	£	£	Leinster.
														Wicklow:
–	234	53	–	–	148	–	66	937	389	1,830	581	2,407		Wicklow.
														Munster.
														Cork:
–	250	–	–	72	–	–	–	92	117	531	121	652		Bandon.
1,046	390	88	102	–	0	81	94	285	490	1,498	–	2,544		Youghal.
														Tipperary:
	20	–	15	–	–	–	–	–	108	143	33	176		Fethard.
														Ulster.
														Armagh:
–	211	152	40	88	110	–	78	580	612	2,125	388	2,513		Armagh.
														Monaghan:
–	70	70	4	04	20	–	–	–	00	293	–	293		Monaghan.
														Tyrone:
–	104	–	–	–	–	–	–	–	110	279	92	371		Dungannon.
–	243	–	–	40	–	–	–	–	62	385	34	306		Omagh.
1,046	1,582	368	101	220	296	31	237	1,844	2,282	7,030	1,249	9,326		Total.

E

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XVI.—Receipts and Expenditure of Burial Boards

(This table, which has been compiled from returns received from Clerks to Burial Boards, does not

Burial Boards	Balance in favour at the commencement of the financial year.	Receipts: From rates.	Receipts: Fees and payments for interments.	Receipts: Money borrowed on security of rates.	Receipts: Other receipts	Receipts: Total receipts during the year.	Balance against at the close of the financial year	Total	Balance against at the commencement of the financial year.
Rural Boards.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Abbeyleix,	–	99 0 0	–	–	–	99 0 0	–	99 0 0	–
Antrim,	–	107 0 0	11 0 0	–	–	118 0 0	–	118 0 0	–
Ardee,	–	12 0 0	–	–	–	12 0 0	–	12 0 0	–
Armagh,	–	5 0 0	–	–	–	5 0 0	–	5 0 0	–
Athlone,	99 0 0	41 0 0	67 0 0	–	–	98 0 0	–	104 0 0	–
Athy	–	39 0 0	5 0 0	–	–	43 0 0	–	43 0 0	–
Ballina,	–	97 0 0	–	–	–	97 0 0	–	97 0 0	–
Ballinasloe,	–	48 0 0	–	–	–	48 0 0	–	48 0 0	–
Ballinrobe,	–	30 0 0	–	–	–	30 0 0	–	30 0 0	–
Ballymahon,	–	53 0 0	–	–	–	53 0 0	–	53 0 0	–
Ballymena,	–	64 0 0	31 0 0	–	–	95 0 0	–	95 0 0	–
Ballymoney,	–	104 0 0	95 0 0	–	–	199 0 0	–	199 0 0	–
Balrothery,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Baltinglass,	–	23 0 0	–	–	–	23 0 0	–	23 0 0	–
Bantry,	–	56 0 0	–	–	–	56 0 0	–	56 0 0	–
Bandon,	–	13 0 0	–	–	–	13 0 0	–	13 0 0	–
Bawnboy,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Belfast,	–	–	99 0 0	–	–	99 0 0	130 0 0	229 0 0	65 0 0
Belmullet,	–	50 0 0	–	–	–	50 0 0	–	50 0 0	–
Boyle,	4 0 0	77 0 0	–	–	–	77 0 0	–	81 0 0	–
Callaneveen,	–	27 0 0	–	–	–	27 0 0	–	27 0 0	–
Callan	–	28 0 0	–	–	–	28 0 0	–	28 0 0	–
Carlow,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Carrickmacross,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Carrick-on-Shannon,	–	15 0 0	–	–	–	15 0 0	–	15 0 0	–
Carrick-on-Suir,	–	3 0 0	–	–	–	3 0 0	–	3 0 0	–
Castlerea,	–	19 0 0	–	–	–	19 0 0	–	19 0 0	–
Castledown,	–	53 0 0	9 0 0	–	–	59 0 0	39 0 0	98 0 0	54 0 0
Cavan,	–	27 0 0	–	–	–	27 0 0	–	27 0 0	–
Celbridge,	–	187 0 0	22 0 0	–	–	209 0 0	–	209 0 0	–
Claremorris,	–	25 0 0	–	–	–	25 0 0	–	25 0 0	–
Clifden,	–	118 0 0	–	–	–	118 0 0	–	118 0 0	–
Cloghecn	–	11 0 0	–	–	–	11 0 0	–	11 0 0	–
Clonakilty,	–	19 0 0	–	100 0 0	–	119 0 0	–	119 0 0	7 0 0
Clonmel,	–	84 0 0	–	–	–	84 0 0	–	84 0 0	–
Calcraine,	1 0 0	36 0 0	–	–	1 0 0	36 0 0	–	37 0 0	–
Cookstown,	–	204 0 0	29 0 0	–	–	233 0 0	104 0 0	337 0 0	526 0 0
Cork,	–	–	56 0 0	–	1 0 0	56 0 0	1,449 0 0	1,505 0 0	1,050 0 0
Corrofin,	–	21 0 0	–	–	–	21 0 0	–	21 0 0	–
Dingle,	–	37 0 0	–	–	–	37 0 0	–	37 0 0	–
Donegal,	–	11 0 0	–	–	–	11 0 0	–	11 0 0	–
Drogheda	–	100 0 0	–	–	–	100 0 0	–	100 0 0	–
Dromore West,	–	20 0 0	–	–	–	20 0 0	–	20 0 0	–
Dublin North,	–	234 0 0	72 0 0	–	–	306 0 0	–	306 0 0	–
Dublin South,	–	29 0 0	12 0 0	–	–	41 0 0	–	41 0 0	–
Dunfanaghy,	–	4 0 0	–	–	–	4 0 0	–	4 0 0	–
Dungarvan,	–	5 0 0	–	–	–	5 0 0	–	5 0 0	–
Dunshaughlin,	–	45 0 0	–	–	–	45 0 0	–	45 0 0	–
Edenderry,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Enniscorthy,	–	10 0 0	–	–	–	13 0 0	–	13 0 0	–
Enniskillen,	–	273 0 0	45 0 0	–	–	318 0 0	102 0 0	420 0 0	138 0 0
Ennistymon,	–	9 0 0	–	–	–	9 0 0	–	9 0 0	–
Fermoy,	–	–	–	300 0 0	–	300 0 0	–	300 0 0	–
Galway,	–	398 0 0	86 0 0	–	28 0 0	512 0 0	104 0 0	616 0 0	56 0 0
Glenamoddy,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Gort,	–	5 0 0	–	–	–	5 0 0	–	4 0 0	–
Granard,	–	27 0 0	–	–	–	27 0 0	447 0 0	474 0 0	109 0 0
Inishowen,	22 0 0	–	–	–	–	–	–	22 0 0	–
Kantark,	93 0 0	–	–	–	2 0 0	5 0 0	–	95 0 0	–
Kells,	–	32 0 0	–	–	–	32 0 0	–	32 0 0	–
Kenmare,	10 0 0	61 0 0	–	–	–	21 0 0	–	67 0 0	–
Kilkeel,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Kilkenny,	–	4 0 0	–	–	–	4 0 0	–	4 0 0	–
Killadysert,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Kilkala,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Killarney,	–	–	–	–	–	–	109 0 0	109 0 0	50 0 0
Kilmallock,	–	28 0 0	–	–	–	28 0 0	–	28 0 0	–
Kinsale,	–	23 0 0	–	–	–	23 0 0	–	23 0 0	–
Larne,	–	71 0 0	68 0 0	–	–	103 0 0	45 0 0	149 0 0	44 0 0
Letterkenny,	–	9 0 0	–	–	–	5 0 0	–	5 0 0	–
Limavady,	–	–	–	–	–	–	19 0 0	19 0 0	13 0 0
Limerick,	–	62 0 0	–	–	4 0 0	66 0 0	–	66 0 0	–
Lisburn,	–	0 0 0	–	–	–	2 0 0	–	2 0 0	–
Lismore,	–	0 0 0	–	–	–	2 0 0	–	2 0 0	–
Lisnaskea,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Listowel	70 0 0	36 0 0	1 0 0	–	–	37 0 0	–	110 0 0	–
Londonderry,	–	20 0 0	–	–	–	20 0 0	–	20 0 0	–
Longford,	–	66 0 0	–	–	–	39 0 0	–	33 0 0	–
Longtree,	–	67 0 0	–	–	–	37 0 0	–	67 0 0	–
Lurgan,	–	5 0 0	61 0 0	–	–	66 0 0	–	66 0 0	–
Macroom,	–	62 0 0	–	–	–	58 0 0	–	62 0 0	–
Magherafelt,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Mallow,	–	115 0 0	10 0 0	–	0 0 0	102 0 0	–	122 0 0	–
Manorhamilton,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Milford,	–	23 0 0	1 0 0	–	–	24 0 0	–	24 0 0	–

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during the financial year ended in 1892.

..clude the name of any Board returned as having no receipts or expenditure during the year.)

Expenditure. For new ground.	Fencing and drainage &c.	Maintenance of old ground.	Building and repairs of chapels &c.	Payment of ministers	Salaries and wages other than payment of ministers.	Interest, and principal paid off.	Rents, rates, taxes, and other payments.	Total expenditure during the year.	Balance in favour at the close of the financial year	Total	Burial Boards.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Rural Boards.
–	70 0 0	–	–	–	20 0 0	–	–	90 0 0	–	90 0 0	Abbeyleix.
–	7 0 0	14 0 0	–	–	48 0 0	49 0 0	–	118 6 0	–	118 0 0	Antrim.
–	–	–	–	–	12 0 0	–	–	18 9 0	–	16 0 0	Ardee
–	0 0 0	–	–	–	–	–	–	0 0 0	–	0 0 0	Armagh
–	20 8 0	–	–	–	78 0 0	–	–	101 0 0	90 0 0	194 0 0	Athlone.
–	–	0 0 0	–	–	66 0 0	–	1 0 0	48 0 0	–	48 0 0	Athy.
–	–	–	–	–	31 0 0	–	6 0 1	37 0 0	–	87 0 0	Ballian
–	–	–	–	–	30 8 0	10 0 0	–	48 0 0	–	69 0 0	Ballinasloe
–	8 0 0	–	–	–	28 0 0	–	–	30 0 0	–	30 0 0	Ballinrobe
–	–	–	–	–	48 0 0	–	7 0 0	53 0 0	–	53 0 0	Ballymahon.
–	19 0 0	2 0 0	–	–	77 0 0	–	–	96 0 0	–	96 0 0	Ballymena.
–	–	16 0 0	–	–	41 0 0	100 0 0	–	160 0 0	–	160 0 0	Ballymoney.
–	8 0 0	–	–	–	3 0 0	–	–	7 0 0	–	7 0 0	Balrothery
–	17 0 2	–	–	–	0 9 0	–	–	28 0 0	–	23 0 0	Baltinglass.
–	–	–	–	–	8 0 0	–	61 0 0	68 0 0	–	56 0 0	Banbridge
–	–	8 0 0	–	–	–	–	0 0 8	16 0 0	–	16 0 0	Bandon
–	–	–	–	–	0 0 0	–	0 0 0	10 0 0	–	10 0 0	Bawnboy
–	–	–	–	–	92 0 0	–	0 0 0	96 0 0	–	190 0 0	Belfast
–	36 0 0	–	–	–	14 0 0	–	–	50 0 0	–	60 0 0	Belmullet.
–	64 0 0	–	–	–	30 0 0	–	1 0 0	91 0 0	–	91 0 0	Boyle.
8 6 0	8 0 0	–	–	–	30 0 0	–	–	67 0 0	–	67 0 0	Cahersiveen.
–	–	16 0 0	–	–	13 0 0	–	–	28 0 0	–	30 0 0	Callan.
–	8 0 0	–	–	–	2 0 0	–	–	7 0 0	–	7 0 0	Carlow.
–	–	1 0 0	–	–	–	–	–	1 0 0	–	1 0 0	Carrickmacross
–	–	–	–	–	18 0 0	–	–	10 0 6	–	13 0 0	Carrick-on-Shannon
–	–	–	–	–	3 0 0	–	–	9 0 0	–	8 0 0	Carrick-on-Suir.
–	–	–	–	–	10 1 0	–	–	19 0 0	–	10 0 0	Castlerea.
–	32 0 2	–	–	–	10 0 0	–	–	44 0 0	–	98 0 0	Castletown.
–	–	–	–	–	87 0 0	–	–	87 0 0	–	87 0 0	Cavan
–	100 0 0	20 0 0	–	–	77 0 1	–	6 0 0	200 0 0	–	200 0 0	Celbridge.
–	–	–	–	–	18 0 0	–	7 0 0	86 0 0	–	91 0 0	Claremorris.
–	–	–	–	–	88 0 0	70 0 0	4 0 0	118 0 0	–	120 9 0	Clifden
–	11 0 0	–	–	–	–	–	–	11 0 0	–	11 0 0	Clogheen.
–	48 0 0	1 0 0	–	–	10 0 0	14 0 0	–	78 0 0	80 6 0	110 1 0	Clonakilty.
–	90 0 0	–	–	–	0 0 0	–	–	64 0 0	–	84 0 0	Clonmel
–	27 0 0	–	–	–	10 0 0	–	–	67 0 0	–	67 0 0	Coleraine
–	–	–	–	–	30 0 0	77 0 0	0 0 0	111 0 0	–	337 0 0	Cookstown.
–	30 0 0	–	–	–	197 0 0	134 0 0	7 0 0	628 0 0	–	1,308 0 0	Cork.
–	–	10 0 0	–	–	6 0 1	–	–	31 0 0	–	21 0 2	Corrofin
–	–	–	–	–	87 0 0	–	–	37 1 0	–	67 0 2	Dingle
–	–	–	–	–	11 0 0	–	–	11 0 0	–	11 0 0	Donegal.
–	–	90 0 0	–	–	40 0 0	–	–	100 0 0	–	100 0 0	Drogheda.
–	–	–	–	–	80 0 0	–	–	20 0 0	–	80 0 0	Dromore West.
–	19 0 0	–	–	–	207 0 2	87 0 0	80 0 0	328 0 0	–	320 0 0	Dublin North.
–	–	1 0 0	–	–	40 0 0	–	–	61 0 0	–	41 0 0	Dublin South.
–	–	–	–	–	4 0 0	–	–	4 0 0	–	4 6 0	Dunfanaghy.
–	–	–	–	–	9 0 0	–	–	8 8 0	–	6 0 0	Dungarvan.
–	45 0 0	–	–	–	–	–	–	45 0 0	–	45 6 0	Dunshaughlin.
–	–	–	–	–	10 0 0	–	–	19 0 0	–	10 0 0	Edenderry.
–	–	–	–	–	18 0 0	–	1 0 0	19 8 0	–	10 0 0	Enniscorthy.
–	–	0 0 0	–	–	68 0 0	910 0 0	0 0 0	209 9 0	–	400 0 0	Enniskillen
–	–	1 0 0	–	–	0 0 0	–	–	9 0 0	–	9 0 0	Ennistymon.
–	30 0 0	–	–	–	21 0 0	18 0 0	0 0 0	73 0 0	887 0 0	800 0 0	Fermoy
–	–	–	–	–	70 0 0	625 0 0	46 0 0	810 0 0	–	866 0 0	Galway
–	–	–	–	–	7 0 0	–	–	7 0 0	–	7 0 0	Glenamaddy.
–	–	–	–	–	8 0 0	–	–	4 0 0	–	8 0 0	Gort
–	938 0 0	–	–	–	2 0 0	80 0 0	–	865 0 0	–	878 0 0	Granard
–	–	7 0 0	–	–	–	–	–	7 0 6	10 0 6	22 0 0	Inishowen.
–	0 0 0	–	–	–	48 0 0	–	–	89 0 0	67 0 0	85 0 6	Kanturk.
–	–	10 0 0	–	–	17 0 0	–	–	92 0 0	–	93 0 0	Kells.
–	6 0 0	–	–	–	22 0 0	–	–	94 0 0	18 0 0	87 0 0	Kenmare.
–	–	–	–	–	1 0 0	–	–	1 0 0	–	1 0 0	Kilkeel.
–	–	8 0 0	–	–	1 0 0	–	–	4 0 0	–	4 0 0	Kilkenny.
–	–	–	–	–	7 0 0	–	–	7 0 0	–	7 0 0	Killadysert.
–	–	–	–	–	10 0 0	–	–	10 0 0	–	10 0 0	Killala.
–	–	–	–	–	80 0 0	–	–	83 0 0	–	108 0 0	Killarney
–	–	–	–	–	99 0 0	–	–	28 0 0	–	80 0 0	Kilmallock
–	18 0 0	–	–	–	10 0 0	–	–	23 0 0	–	20 0 0	Kinsale.
–	–	61 0 0	–	–	98 0 0	61 0 0	–	100 0 0	–	140 0 0	Larne
–	–	–	–	–	8 0 0	–	–	9 0 0	–	9 0 0	Letterkenny.
–	–	–	–	–	–	–	–	–	–	12 0 0	Limavady.
–	–	7 0 0	–	–	36 0 0	–	–	68 0 0	8 0 0	83 0 0	Limerick.
–	–	–	–	–	8 0 0	–	–	2 0 0	–	6 0 0	Lisburn.
–	–	–	–	–	9 0 0	–	–	9 0 0	–	6 0 2	Lismore.
–	–	–	–	–	1 0 0	–	–	1 0 0	–	1 0 0	Lisnaskea.
–	8 0 0	–	–	–	86 0 0	–	–	88 0 0	46 0 0	110 0 0	Listowel
–	–	8 0 0	–	–	17 0 0	–	–	20 0 0	–	60 0 0	Londonderry.
–	–	–	–	–	33 0 0	–	–	38 6 0	–	38 0 0	Longford.
–	10 0 0	–	–	–	97 0 0	–	–	37 0 0	–	87 0 0	Loughrea.
–	–	–	–	–	09 0 0	–	–	18 0 0	–	68 0 0	Lurgan.
–	38 0 0	–	–	–	80 4 0	–	4 0 0	89 0 0	–	52 0 0	Macroom
–	–	–	–	–	2 0 0	–	–	2 0 0	–	0 0 0	Magherafelt
2 1 0	–	–	–	–	60 0 0	96 0 0	4 0 0	162 0 0	–	162 0 0	Mallow
–	–	6 0 0	–	–	–	–	–	0 0 0	–	0 0 1	Manorhamilton.
–	7 1 0	–	–	–	17 0 0	–	–	24 0 0	–	68 0 0	Milford.

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XVI.—Receipts and Expenditure of Burial Boards.

Burial Boards.	Balance in favour at the commencement of the financial year.	Receipts. From rates.	Fees and payments for interments.	Money borrowed on security of rates.	Other receipts.	Total receipts during the year.	Balance against at the close of the financial year.	Total.	Other items at the commencement of the financial year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rural Boards—cont.									
Millstreet,	-	16 0 0	-	-	-	16 0 0	-	16 0 0	-
Mitchelstown,	-	6 0 0	-	-	-	6 0 0	-	6 0 0	-
Mohill,	-	67 0 0	-	-	-	67 0 0	-	67 0 0	-
Monaghan,	26 0 0	-	-	-	-	-	17 0 0	45 0 0	-
Mountbellew,	-	6 0 0	-	-	-	6 0 0	-	6 0 0	-
Mountmellick,	-	11 0 0	-	-	-	11 0 0	-	11 0 0	-
Mullingar,	-	291 0 0	16 0 0	-	11 0 0	315 0 0	-	315 0 0	-
Naas,	-	301 0 0	40 0 0	-	2 0 0	343 0 0	-	343 0 0	-
Navan,	-	61 0 0	-	-	-	61 0 0	-	61 0 0	-
Nenagh,	-	11 0 0	-	-	-	11 0 0	-	11 0 0	-
Newcastle,	-	22 0 0	2 0 0	-	-	24 0 0	-	24 0 0	-
New Ross,	-	61 0 0	-	-	-	61 0 0	-	31 0 0	-
Newtownards,	-	1 0 0	-	-	-	1 0 0	-	1 0 0	-
Oldcastle,	-	2 0 0	-	-	-	2 0 0	-	6 0 0	-
Oughterard,	-	16 0 0	-	-	-	16 0 0	-	16 0 5	-
Parsonstown,	-	4 0 0	-	-	-	4 0 0	-	4 0 0	-
Portumna,	-	6 0 0	-	-	-	6 0 0	-	6 0 0	-
Rathdown,	-	-	977 0 0	-	94 0 0	1,071 0 0	-	1,071 0 0	-
Rathdrum,	-	307 0 0	60 0 0	-	-	357 0 0	-	357 0 0	-
Rathkeale,	-	56 0 0	-	-	-	56 0 0	-	56 0 0	-
Roscommon,	-	11 0 0	-	-	-	11 0 0	-	11 0 0	-
Roscrea,	-	5 0 0	-	-	-	5 0 0	-	6 0 0	-
Skibbereen,	-	41 0 0	-	-	-	41 0 0	-	41 5 5	-
Skull,	-	16 0 0	-	-	-	16 0 0	-	16 0 0	-
Sligo,	-	81 0 0	-	-	-	81 0 0	-	81 0 0	-
Strabane,	-	39 0 0	16 0 0	460 0 0	-	496 0 0	142 0 0	638 0 0	1M 0 0
Strokestown,	-	12 0 0	-	-	-	12 0 0	-	12 0 0	-
Swineford,	-	63 0 0	-	-	-	63 0 0	-	63 0 0	-
Thomastown,	-	6 0 0	-	-	-	6 0 0	-	3 0 0	-
Thurles,	-	1 0 0	-	-	-	1 0 0	-	1 0 0	-
Tipperary,	-	57 0 0	-	-	-	57 0 0	-	57 0 0	-
Tobercurry,	-	16 0 0	-	-	-	16 0 0	-	10 0 0	-
Tralee,	67 0 0	36 0 0	0 0 0	-	-	44 0 0	4 0 0	116 0 0	-
Trim,	-	50 0 0	-	-	-	76 0 0	-	26 0 0	-
Tuam,	-	166 0 0	12 0 0	-	-	171 0 0	610 0 0	881 0 0	300 0 0
Tulla,	-	0 0 0	-	-	-	0 0 0	-	0 0 0	-
Tullamore,	-	60 0 0	-	-	-	60 0 0	-	60 0 0	-
Waterford,	-	99 0 0	4 0 0	-	-	103 0 0	-	103 0 0	-
Wexford,	-	11 0 0	-	-	-	11 0 0	-	11 0 0	-
Youghal,	-	68 0 0	-	-	-	68 0 0	-	68 0 0	-
Total,	400 0 0	5,671 0 0	1,710 0 0	600 0 0	146 0 0	8,530 0 0	2,030 0 0	11,030 0 0	2,133 5 5
Urban Boards.									
Ballinasloe,	14 0 5	24 0 0	0 0 0	-	-	31 0 0	-	45 0 0	-
Ballymena,	8 0 0	74 0 0	70 0 0	-	1 0 0	151 0 0	-	164 0 0	-
Belfast,	6,167 0 0	-	-	651 0 0	2,951 0 0	3,546 0 0	-	9,006 0 0	-
Carrick-on-Suir,	-	6 0 0	-	-	-	0 0 0	-	6 0 0	-
Clonmel,	-	170 0 0	75 0 0	-	5 0 0	250 0 0	66 0 0	316 0 0	73 0 0
Coleraine,	76 0 0	105 0 0	49 0 0	-	-	154 0 0	-	227 0 0	-
Cork,	-	-	340 0 0	-	62 0 0	408 0 0	816 0 0	1,247 0 0	805 0 0
Holywood,	341 0 0	-	60 0 0	-	16 0 0	102 0 0	-	465 0 0	-
Kells,	-	-	-	-	-	-	0 0 0	0 0 0	-
Kinsale,	-	10 0 0	-	-	-	10 0 0	-	10 0 0	-
Limerick,	-	60 0 0	-	-	-	60 0 0	-	60 0 0	-
Lisburn,	298 0 0	-	60 0 0	-	0 0 0	94 0 0	-	366 0 0	-
Lurgan,	-	151 0 0	64 0 0	-	6 0 0	210 0 0	-	210 0 0	-
Monaghan,	176 0 6	-	4 0 0	-	3 0 0	7 0 0	-	183 0 0	-
Parsonstown,	66 0 5	-	52 0 0	-	1 0 0	53 0 0	-	75 5 0	-
Queenstown,	-	196 0 0	116 0 0	-	-	303 0 0	-	306 5 0	2 0 0
Sligo,	91 0 0	-	62 0 0	-	1 0 0	53 0 0	-	144 5 0	-
Wexford,	667 0 0	-	-	600 0 0	67 0 0	627 0 0	160 0 0	794 0 0	-
Total,	8,674 0 0	794 0 0	1,005 0 0	1,161 0 0	3,161 0 0	6,072 0 0	1,006 0 0	15,764 0 0	705 0 0
Joint Rural and Urban Boards.									
Banbridge,	-	115 0 0	16 0 0	-	1 0 0	128 0 0	16 0 0	141 0 0	1 0 0
Dundalk,	-	100 0 0	-	-	-	100 0 0	-	100 0 0	-
Newtownards,	166 0 0	102 0 0	183 0 0	-	6 0 0	290 0 0	-	606 0 0	-
Youghal,	-	63 0 0	-	-	-	63 0 0	-	63 0 0	-
Total,	166 0 0	380 0 0	199 0 0	-	6 0 0	581 0 0	16 0 0	702 0 0	1 0 5
Gross Total,	7,182 0 0	7,046 0 0	6,011 0 0	6,001 0 0	3,273 0 0	16,016 0 0	4,010 0 0	26,425 0 0	2,803 0 0

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during the financial year ended in 1892—*continued.*

Expenditure.																														
For new ground.			Fencing and drainage, &c.			Maintenance of old ground.			Building and repairs of chapels, &c.			Payment of ministers.			Salaries and wages other than payment of ministers.			Interest, and principal paid off.			Rents, rates, taxes, and other payments.			Total expenditure during the year			Balance in favour at the close of the financial year.			Total.			Rural Boards
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
																																	Rural Boards—*con.*
	-			-			-			-			-		18	0	0		-			-		18	0	0		-		18	0	0	Milltreet.
	-		2	0	0		-			-			-		4	0	0		-			-		6	0	0		-		6	0	0	Mitchelstown.
0	0	0	15	0	0		-			-			-		10	0	0		-			-		37	0	0		-		37	0	0	Mohill.
	-		40	0	0		-			-			-			-			-			-		40	0	0		-		45	0	0	Monaghan.
	-			-			-			-			-		0	0	0		-			-		0	0	0		-		0	0	0	Mountbellew.
	-			-		0	0	0		-			-		0	0	0		-			-		11	0	0		-		11	0	0	Mountmellick.
	-		70	0	0	20	0	0	100	0	0		-		60	0	0	63	0	0		-		613	0	0		-		813	0	0	Mullingar.
112	0	0		-		10	0	0		-			-		79	0	0	92	0	0	80	0	0	343	0	0		-		343	0	0	Nass.
	-			-		12	0	0		-			-		39	0	0		-			-		51	0	0		-		51	0	0	Navan.
	-		2	0	0		-			-			-		9	0	0		-			-		11	0	0		-		11	0	0	Nenagh.
	-		10	0	0		-			-			-		14	0	0		-			-		24	0	0		-		24	0	0	Newcastle.
	-		18	0	0		-			-			-		18	0	0		-			-		51	0	0		-		51	0	0	New Ross
	-		1	0	0		-			-			-			-			-			-		1	0	0		-		1	0	0	Newtownards.
	-			-			-			-			-		2	0	0		-			-		2	0	0		-		2	0	0	Oldcastle.
	-			-			-			-			-		16	0	0		-			-		16	0	0		-		16	0	0	Oughterard.
	-			-		1	0	0		-			-		3	0	0		-			-		4	0	0		-		4	0	0	Parsonstown.
	-		1	0	0		-			-			-		6	0	0		-			-		6	0	0		-		6	0	0	Portumna.
	-			-		24	0	0		-			-		342	0	0		-		280	0	0	616	0	0	455	0	0	1,071	0	0	Rathdown.
30	0	0	318	0	0	91	0	0		-			-		91	0	0		-			-		657	0	0		-		657	0	0	Rathdrum.
	-			-		4	0	0		-			-		49	0	0		-			-		53	0	0		-		53	0	0	Rathkeale.
	-			-			-			-			-		11	0	0		-			-		11	0	0		-		11	0	0	Roscommon.
	-		3	0	0		-			-			-		3	0	0		-			-		5	0	0		-		8	0	0	Roscrea.
	-			-		9	0	0		-			-		30	0	0		-			-		41	0	0		-		41	0	0	Skibbereen.
	-		3	0			-			-			-		13	0	0		-			-		16	0	0		-		16	0	0	Skull.
	-		44	0	0		-			-			-		37	0	0		-			-		81	0	0		-		81	0	0	Sligo.
50	0	0	400	0	0		-			-		2	0	0	50	0	0		-		21	0	0	538	0	0		-		638	0	0	Strabane.
	-			-		0	0	0		-			-		0	0	0		-			-		12	0	0		-		12	0	0	Strokestown.
	-			-		8	0	0		-			-		40	0	0	10	0	0		-		63	0	0		-		63	0	0	Swineford.
	-		1	0	0	2	0	0		-			-			-			-			-		3	0	0		-		5	0	0	Thomastown.
	-		1	0	0		-			-			-			-			-			-		1	0	0		-		1	0	0	Tinrlea.
	-		40	0	0		-			-			-		17	0	0		-			-		57	0	0		-		57	0	0	Tipperary.
	-			-			-			-			-		10	0	0		-			-		13	0	0		-		10	0	0	Tobermurry
	-			-			-			-			-		65	0	0	35	0	0		-		110	0	0		-		110	0	0	Tralee.
	-			-		10	0	0		-			-		7	0	0		-		1	0	0	20	0	0		-		20	0	0	Trim.
	-			-		6	0	0		-			-		65	0	0	120	0	0		-		191	0	0		-		651	0	0	Tuam.
	-			-			-			-			-		0	0	0		-			-		0	0	0		-		0	0	0	Tulla.
	-		80	0	0		-			-			-		22	0	0		-		0	0	0	60	0	0		-		60	0	0	Tullamore.
	-			-		42	0	0		-			-		59	0	0		-		2	0	0	103	0	0		-		103	0	0	Waterford.
	-		11	0	0		-			-			-			-			-			-		11	0	0		-		11	0	0	Wexford.
	-			-			-			-			-		3	0	0		-		63	0	0	66	0	0		-		66	0	0	Youghal.
236	0	0	2,216	0	0	421	0	0	100	0	0	2	0	0	3,470	0	0	1,750	0	0	306	0	0	8,800	0	0	640	0	0	11,333	0	0	Total.
																																	Urban Boards.
	-		1	0	0		-			-			-		20	0	0		-		12	0	0	33	0	0	0	0	0	65	0	0	Ballinasloe.
	-		47	0	0		-			-			-		31	0	0	50	0	0		-		106	0	0	18	0	0	154	0	0	Ballymena.
	-		495	0	0	238	0	0		-			-		1,043	0	0		-		390	0	0	2,131	0	0	6,878	0	0	9,009	0	0	Belfast.
	-			-			-			-			-		0	0	0		-			-		0	0	0		-		0	0	0	Carrick-on-Suir.
	-			-			-			-			-		49	0	0	185	0	0	10	0	0	247	0	0		-		310	0	0	Clonmel.
	-			-		6	0	0		-			-		40	0	0	110	0	0	4	0	0	167	0	0	60	0	0	227	0	0	Coleraine.
	-		120	0	0	139	0	0		-			-		147	0	0		-		125	0	0	532	0	0		-		1,247	0	0	Cork.
	-			-			-			-			-		71	0	0		-		80	0	0	91	0	0	574	0	0	665	0	0	Holywood.
	-			-			-			-			-		6	0	0		-			-		0	0	0		-		5	0	0	Kells.
	-			-			-			-			-		10	0	0		-			-		10	0	0		-		10	0	0	Kinsale.
	-			-		6	0	0		-			-		11	0	0		-		41	0	0	60	0	0		-		60	0	0	Limerick.
	-			-			-			-			-		74	0	0		-		12	0	0	86	0	0	236	0	0	322	0	0	Lisburn.
	-		124	0	0		-			-			-		86	0	0	80	0	0		-		210	0	0		-		210	0	0	Lurgan.
	-		46	0	0		-			-			-			-			-			-		43	0	0	110	0	0	153	0	0	Monaghan.
	-			-		2	0	0		-			-		69	0	0		-		8	0	0	41	0	0	34	0	0	75	0	0	Parsonstown.
	-			-			-			-			-		43	0	0	200	0	0		-		243	0	0	56	0	0	309	0	0	Queenstown.
	-			-			-			-			-		40	0	0		-		8	0	0	52	0	0	92	0	0	144	0	0	Sligo.
	-		702	0	0	0	0	0		-			-		10	0	0	60	0	0	1	0	0	794	0	0		-		794	0	0	Wexford.
	-		1,595	0	0	416	0	0		-			-		1,729	0	0	642	0	0	627	0	0	4,909	0	0	5,070	0	0	15,764	0	0	Total.
																																	Joint Rural and Urban Boards.
	-		4	0	0		-			-			-		82	0	0	70	0	0	0	0	0	140	0	0		-		141	0	0	Banbridge.
	-			-			-			-			-		20	0	0		-		61	0	0	81	0	0	49	0	0	100	0	0	Dundalk.
	-			-			-			-			-		185	0	0	122	0	0	0	0	0	286	0	0	142	0	0	388	0	0	Newtownards.
	-			-		18	0	0		-			-			-			-		1	0	0	14	0	0	46	0	0	65	0	0	Youghal.
	-		4	0	0	18	0	0		-			-		107	0	0	198	0	0	40	0	0	491	0	0	240	0	0	702	0	0	Total.
239	0	0	3,807	0	0	850	0	0	100	0	0	2	0	0	5,401	0	0	2,396	0	0	1,274	0	0	14,299	0	0	9,263	0	0	26,428	0	0	Gross Total.

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XVII.—ABSTRACT showing the receipts and expenditure of Unions in Ireland during the year ended the 29th of September, 1892, exclusive of receipts and payments under the Seed Potatoes Supply Acts, 1890–1891.

RECEIPTS.	£
Poor Rate lodged,	960,605
Parliamentary Grants,	*209,816
Other receipts,	45,789
Loans,	128,515
Total,	£1,644,726

EXPENDITURE.	£
In-Maintenance,	372,822
Out-Relief,	156,754
Maintenance of Blind and Deaf and Dumb in institutions, and cost of relief in extra-hospitals,	14,3[illegible]
Salaries and rations of officers,	141,247
Emigration expenses,	542
All other Poor Relief expenses,	146,253
Total Poor Relief expenditure,	872,001
Medical Charities, Vaccination, and Dispensary Houses Acts,	164,53[illegible]
Acts for Registration of Births, Deaths, and Marriages,	10,49[illegible]
Sanitary Acts,	57,06[illegible]
Burial Grounds Acts,	7,80[illegible]
Superannuation Acts,	14,164
Contagious Diseases (Animals) Acts,	64,51[illegible]
Payment under National School Teachers Act,	23,249
Labourers Acts,	128,11[illegible]
Parliamentary Voters, Jurors, and Explosives Acts,	35,189
Repayment of loans,	74,08[illegible]
Total expenditure,	£1,406,261

*This includes £124,003 received under the Probate Duties (Scotland and Ireland) Act, 1888.

XX.—SUMMARY of Returns of Debt incurred by, and outstanding against, the various Town and Harbour

LOCAL AUTHORITIES.	SECURED DEBT OTHER THAN GOVERNMENT LOAN.								GOVERNMENT	
	At Six per Cent., or upwards, or at current Bank Rate.		At Five per Cent., and below Six per Cent.		At Four per Cent., and below Five per Cent.		Below Four per Cent.		On Annuity.	
	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.
I.—TOWNS UNDER TOWN COUNCILS.	£	£	£	£	£	£	£	£	£	£
Belfast,	–	–		–	336,276	155,574	469,725	848,905	–	–
Clonmel,	–	–	–	–	–	–	–	–	–	–
Cork,	–	–	762	.	27,929	5,529	196,000	217,800	2,416	6,023
Drogheda,	–	–	–	–	9,254	9,254	–	–	–	–
Dublin,	–	–	–	–	80,300	76,400	1,055,285	1,055,285	–	–
Kilkenny,	–	–	923	528	–	–	–	–	–	–
Limerick,	–	–	42,736	38,825	1,292	1,292	–	–	2,342	1,968
Londonderry,	–	–	–	–	13,215	11,575	–	–	6,276	5,939
Sligo,	–	–	–	–	19,417	19,417	–	–	–	–
Waterford,	2,009	2,009	–	–	–	–	94,420	94,420	–	–
Wexford,	–	–	–	–	–	–	–	–	22,412	22,144
Total,	2,009	2,009	44,421	39,248	487,683	279,041	1,815,430	2,216,410	33,446	32,074
II.—AUTHORITIES UNDER SPECIAL ACTS.										
Belfast City and District Water Commissioners.	–	–	–	–	–	–	623,923	683,490	–	–
Blackrock,	–	–	–	–	4,000	2,000	500	2,000	–	–
Bray,	–	–	2,700	–	3,000	–	26,600	48,920	6,707	–
Carrickfergus,	–	–	–	–	–	–	–	–	–	–
Clontarf,	–	–	–	–	800	700	–	–	–	–
Dalkey,	–	–	–	–	3,538	3,346	–	–	–	–
Drumcondra, Clonliffe, and Glasnevin,	–	–	6,600	6,300	–	–	–	–	–	–
Enniskillen,	–	–	–	–	1,000	1,000	–	1,000	–	–
Galway,	–	–	–	–	–	–	–	–	14,561	13,821
Kilmainham (New),	–	–	–	–	–	–	–	–	–	–
Kingstown,	–	–	–	–	16,806	15,472	–	–	6,875	6,701
Newry,	–	–	–	–	73,615	72,859	–	–	–	–
Pembroke,	–	–	–	–	–	–	–	–	–	–
Rathmines and Rathgar,	–	–	–	–	6,113	5,196	201,257	218,011	1,012	904
Total,	–	–	9,300	6,300	108,371	100,570	852,480	953,421	29,165	21,426

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XVIII.—SUMMARY of returns of fees received under the Merchant Shipping Act, 1854, during the latest period of twelve months for which the accounts were made up preceding the 31st of December, 1892.

—	Light dues.	Fees under Merchant Shipping Act, 1854. On examination of Masters and Mates.	On engagement or discharge of crews.	On renewal of certificates.	In respect of the survey of vessels.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Commissioners of Irish lights.	16,115 12 10	–	–	–	–	16,115 12 10
NAME OF PORT						
Belfast,	–	152 8 0	–	4 4 0	834 18 0	991 8 0
Cork,	–	27 11 0	–	1 10 0	135 1 0	164 2 0
Dublin,	–	120 10 0	–	2 5 0	200 4 4	322 19 4
Galway,	–	–	–	0 5 0	40 0 0	40 5 0
Limerick,	–	–		0 9 0	5 14 0	0 3 6
Londonderry,	–	–	–	–	401 13 0	401 13 0
Newry,	–	–	–	0 2 6	10 13 4	10 15 10
Queenstown,	–	–	–	0 4 0	1,162 0 0	1,182 4 0
Sligo,	–	–	–	0 1 0	13 14 0	13 15 0
Waterford,	–	–	–	0 17 6	29 11 0	30 8 6
Westport,	–	–	–	0 2 6	3 0 0	3 2 3
Total	16,115 12 10	300 9 0		10 1 0	2,853 6 8	19,282 9 6

XIX.—SUMMARY of returns of taxation on pawnbrokers by fees received by the City Marshal and by auctioneers of forfeited pledges in the City of Dublin, in the year 1892.

RECEIPTS.	£	EXPENDITURE.	£
City Marshal—		Payments by City Marshal—	
Paid by deputy auctioneer,	–	Notice servers,	–
Fees of office,	–	Incidental expenses,	–
		Balance on hand,	–
	£ –		£ –

No return received from the City Marshal for 1892.

Authorities in Ireland, showing rates of interest paid, and amount of principal paid off during year ended in 1892.

Loan. At Five per Cent. At commencement of year	At close of year.	At other rate of interest, not stated. At commencement of year.	At close of year.	Unsecured Debt. Balance due Treasurer. At commencement of year.	At close of year.	Other Unsecured Debt. At commencement of year.	At close of year.	Total. At commencement of year.	At close of year.	Local Authorities.
£	£	£	£	£	£	£	£	£	£	I.—TOWNS UNDER TOWN COUNCILS.
–	–	11,254	10,596	–	–	–	–	817,238	1,015,073	Belfast.
–	–	6,651	15,471	–	–	–	–	8,651	15,471	Clonmel.
–	–	28,727	35,584	–	2,351	–	–	235,834	268,287	Cork.
–	–	600	1,750	–	286	–	–	8,854	11,290	Drogheda.
–	–	97,555	126,326	10,259	52,407	–	–	1,248,339	1,610,420	Dublin.
–	–	5,579	8,465	3,179	2,818	–	–	6,681	9,206	Kilkenny.
–	–	64,655	82,950	5,985	3,420	–	–	116,710	107,353	Limerick.
–	–	33,778	37,094	–	–	–	–	53,268	54,606	Londonderry.
–	–	53,866	53,287	–	–	–	–	53,266	52,704	Sligo.
–	–	–	–	2,774	3,576	–	–	99,203	100,004	Waterford.
510	510	7,215	7,342	–	–	182	–	30,370	29,996	Wexford.
570	510	291,583	385,267	22,197	64,857	182	–	2,697,620	2,969,416	Total.
										II.—AUTHORITIES UNDER SPECIAL ACTS.
–	–	–	–	–	–	–	–	623,923	683,490	Belfast City and District Water Commissioners.
–	–	10,400	10,488	1,592	–	1,045	1,585	17,537	16,050	Blackrock.
–	–	–	–	–	–	2,819	2,008	42,026	30,928	Bray.
–	–	–	–	–	–	352	352	352	352	Carrickfergus.
–	–	7,197	7,536	–	–	360	–	8,357	8,259	Clontarf.
–	–	7,351	8,243	–	–	–	–	10,889	11,586	Dalkey.
–	–	6,958	9,050	–	506	–	–	18,556	18,886	Drumcondra, Clonliffe, and Glasnevin.
2,610	2,100	3,780	3,073	254	–	346	443	7,640	8,113	Enniskillen.
–	–	6,661	6,505	–	–	–	–	16,222	17,326	Galway.
–	–	1,543	1,224	–	274	–	–	1,548	1,498	Kilmainham (New).
–	–	19,618	18,252	–	–	–	–	42,793	40,425	Kingstown.
–	–	–	–	–	–	–	–	73,613	72,839	Newry.
–	–	56,787	55,789	4,022	6,071	–	–	60,809	59,810	Pembroke.
–	–	–	–	–	–	–	–	208,382	224,111	Rathmines and Rathgar.
2,610	2,100	120,235	115,690	5,868	6,851	4,622	4,883	1,132,641	1,210,741	Total.

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XX.—SUMMARY of Returns of Debt incurred by, and outstanding against, the various Town and Harbour ended in

Local Authorities	Secured Debt other than Government Loan. At Six per Cent or upwards, or at current Bank Rate. At commencement of year	At close of year.	At Five per Cent., and below Six per Cent. At commencement of year.	At close of year.	At Four per Cent., and below Five per Cent. At commencement of year	At close of year.	Below Four per Cent. At commencement of year.	At close of year.	Government On Annuity At commencement of year.	At close of year
	£	£	£	£	£	£	£	£	£	£
III.—Towns under Act of 1854.										
Athlone,	–	–	–	–	–	–	–	–	922	883
Billinggan,	–	–	–	–	–	–	–	–	–	–
Ballinasloe,	–	–	–	–	–	–	–	–	–	–
Ballybay,	–	–	–	–	189	117	–	–	–	–
Ballymena,	–	–	–	–	–	–	–	–	–	–
Ballymoney,	–	–	–	–	–	–	–	–	–	–
Bandridge,	–	–	–	–	–	–	–	–	–	–
Bangor,	–	–	–	–	–	–	–	–	–	–
Callan,	–	–	–	–	–	–	–	–	–	–
Carlow,	–	–	–	–	–	–	–	–	–	–
Carrick-on-Suir,	–	–	–	–	–	–	–	–	–	–
Cashel,	–	–	500	500	–	–	–	–	–	–
Cavan,	–	–	–	–	–	–	–	–	–	–
Clonakilty,	–	–	–	–	–	–	–	–	–	–
Clones,	–	–	–	–	–	–	–	–	1,800	1,782
Coleraine,	–	–	–	–	14,810	14,760	–	–	3,430	3,340
Dromore,	–	–	–	–	–	–	–	–	–	–
Dundalk,	–	–	1,400	1,200	–	–	–	–	–	–
Dungarvan,	–	–	–	–	–	–	–	–	–	–
Enniskillen,	–	–	–	–	–	–	–	–	9,994	8,971
Fermoy,	–	–	–	–	–	–	–	–	–	–
Granard,	–	–	–	–	–	–	–	–	–	–
Holywood,	–	–	–	–	–	–	–	–	527	496
Kells,	185	85	–	–	–	–	–	–	–	–
Killarney,	–	–	–	–	–	–	–	–	–	–
Killiney and Ballybrack,	–	–	–	–	688	538	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–	–	–
Letterkenny,	–	–	–	–	–	–	–	–	1,282	1,216
Lisburn,	–	–	–	–	–	–	–	–	1,150	1,044
Listowel,	–	–	–	–	–	–	–	–	–	–
Lurgan,	–	–	–	–	–	–	–	–	176	196
Maryborough,	–	–	–	–	–	–	–	–	–	–
Mullingar,	–	–	–	–	–	–	–	–	1,780	1,733
Navan,	–	–	–	–	–	–	–	–	–	–
Nenagh,	–	–	–	–	–	–	–	–	–	–
New Ross,	–	–	–	–	–	–	–	–	–	–
Newtownards,	–	–	1,226	1,157	–	–	–	–	–	–
Parsonstown,	–	–	–	–	–	–	–	–	–	–
Portadown,	–	–	–	–	800	800	–	–	–	–
Queenstown,	–	–	3,250	3,050	–	–	–	–	–	–
Roscommon,	–	–	–	–	–	–	–	–	–	–
Strabane,	–	–	1,976	1,739	–	–	–	–	–	–
Templemore,	–	–	–	–	–	–	–	–	–	–
Thurles,	–	–	–	–	–	–	–	–	–	–
Tralee,	–	–	8,000	8,000	–	–	–	–	13,475	13,395
Trim,	–	–	–	–	–	–	–	–	–	–
Tuam,	–	–	–	–	–	–	–	–	–	–
Warrenpoint,	–	–	–	–	–	–	–	–	–	–
Total,	185	85	16,352	15,646	16,387	16,215	–	–	34,596	33,998
IV.—Towns under Act of 1820.										
Armagh,	–	–	–	–	–	–	–	–	–	–
Bandon,	–	–	1,900	1,900	–	–	–	–	–	–
Wicklow,	–	–	–	–	12,000	12,000	–	–	–	–
Youghal,	–	–	3,300	3,300	–	–	–	–	593	559
Total,	–	–	5,200	5,200	12,000	12,000		–	593	559
V.—Harbour Authorities.										
Annalong,	–	–		–	–	–	–	–	–	–
Balbriggan,	–	–	–	–	–	–	–	–	1,251	1,251
Ballina (May Navigation),	–	–	–	–	–	–	–	–	–	–
Belfast,	–	–	–	–	891,330	891,330	97,000	157,100	–	–
Carlingford Lough,	–	–	–	–	–	–	–	–	–	–
Carrickfergus,	–	–	–	–	–	–	–	–	–	–
Coleraine,	–	–	11,435	11,248	–	–	3,400	3,500	29,576	29,095
Cork,	–	–	–	–	251,735	237,008	–	–	–	–
Courtown,	–	–	–	–	–	–	–	–	–	–
Drogheda,	–	–	–	–	15,981	22,081	–	–	–	–
Dublin,	–	–	–	–	551,500	339,900	114,077	133,015	–	–
Dundalk,	–	–	–	–	8,100	8,100	–	–	20,826	19,900
Dungarvan,	–	–	–	–	–	–	–	–	–	–
Galway,	–	–	31,851	29,733	–	–	–	–	7,533	7,123
Killala,	100	60	–	–	–	–	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–	–	–
Larne,	–	–	–	–	–	–	–	–	–	–
Limerick,	–	–	–	–	–	–	–	–	–	–
Londonderry,	–	–	–	–	–	–	180,114	178,644	–	–
New Ross,	–	–	–	–	3,700	3,300	–	–	–	–
Sligo,	–	–	–	–	12,038	11,808	–	–	–	–
Tralee and Fenit,	–	–	–	–	–	–	–	–	88,752	87,492
Waterford,	–	–	–	–	–	–	–	–	–	–
Westport,	–	–	–	–	–	–	–	–	–	–
Wexford,	–	–	–	–	3,875	3,875	–	–	–	–
Wicklow,	–	–	–	–	–	–	–	–	–	–
Total,	100	60	43,286	40,981	1,548,259	1,508,321	395,491	172,259	147,939	144,861

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Authorities in Ireland, showing rates of interest paid, and amount of principal paid off during year 1892—*continued.*

Loan.				Unsecured Debt.				Total.		Local Authorities.
At Five per Cent.		At other rate of Interest, not stated.		Balance due Treasurer.		Other unsecured Debt.				
At commencement of year	At close of year	At commencement of year.	At close of year.	At commencement of year	At close of year	At commencement of year	At close of year.	At commencement of year.	At close of year.	
£	£	£	£	£	£	£	£	£	£	III.—Towns under Act of 1854.
–	–	100	140	–	–	–	–	1,082	1,023	Athlone.
57	52	–	–	–	–	–	–	57	52	Ballybriggan.
–	–	997	952	–	–	–	–	897	952	Ballinasloe.
298	289	–	–	–	–	–	–	437	386	Ballybay.
100	150	27,517	28,394	1,615	1,124	–	–	29,232	29,668	Ballymena.
–	–	–	610	–	–	–	–	–	610	Ballymoney.
460	420	2,625	2,491	–	18	–	–	3,085	2,929	Banbridge
–	–	15,230	19,085	–	–	–	–	18,230	19,085	Bangor.
–	–	544	535	–	–	–	–	544	535	Callan.
–	–	2,969	2,849	–	–	–	–	2,969	2,849	Carlow.
–	–	2,086	1,978	–	–	–	–	353	547	Carrick-on-Suir.
–	–	1,584	1,482	–	–	–	–	2,385	2,478	Cashel.
–	–	378	957	–	–	–	–	1,384	1,482	Cavan
–	–	–	–	–	–	–	–	978	957	Cloonakilty.
–	–	1,892	1,698	–	–	–	–	1,800	1,782	Clones.
–	–	8,143	3,070	–	–	38	19	20,251	19,812	Coleraine.
–	–	34,595	35,643	–	–	–	–	8,143	3,070	Dromore.
–	–	2,880	3,682	–	–	–	–	35,995	34,848	Dundalk.
–	–	1,521	1,568	–	–	–	–	2,880	3,682	Dungarvan.
–	–	13,478	13,145	–	–	–	–	11,615	11,537	Ennis.
–	–	82	76	–	–	–	–	13,478	13,145	Fermoy.
–	–	8,520	8,320	–	–	–	–	82	76	Granard.
–	–	–	–	–	–	–	–	3,047	3,816	Holywood.
–	–	7,398	7,458	125	64	–	858	185	85	Kells.
–	–	2,300	3,515	–	–	–	–	7,721	8,331	Killarney.
–	–	2,208	2,239	–	–	–	–	2,938	4,053	Killiney and Ballybrack.
–	–	–	–	–	–	–	–	2,308	2,239	Kinsale.
785	748	235	185	–	–	–	–	1,282	1,218	Letterkenny.
–	–	3,950	4,860	–	–	–	–	3,173	1,977	Lisburn.
–	–	3,466	5,233	–	–	–	–	3,950	4,860	Listowel.
–	–	436	412	–	–	–	–	5,642	5,869	Lurgan.
–	–	–	–	–	–	–	–	438	412	Maryborough
–	–	1,705	1,608	–	–	–	–	1,780	1,733	Mullingar.
–	–	1,558	1,470	–	–	–	–	1,705	1,609	Navan.
–	–	1,670	1,314	–	–	–	–	1,538	1,470	Nenagh.
–	–	10,859	10,726	–	–	–	–	1,670	1,614	New Ross.
–	–	446	424	–	–	–	–	11,815	11,888	Newtownards.
–	–	4,142	4,587	–	–	–	–	446	424	Parsonstown.
–	–	17,200	15,778	–	–	–	–	4,942	5,337	Portadown.
–	–	1,170	1,140	–	–	–	–	20,450	18,825	Queenstown
–	–	–	–	–	–	–	–	1,170	1,140	Roscommon.
–	–	112	105	–	–	–	–	1,676	1,739	Strabane.
–	–	924	854	–	–	–	–	119	105	Templemore.
–	–	805	941	1,162	928	–	–	924	854	Thurles.
–	–	3,457	3,212	–	–	–	–	23,442	23,262	Tralee.
–	–	814	855	–	–	–	–	3,457	3,212	Trim.
–	–	1,665	1,615	–	–	–	–	814	856	Tuam
								1,665	1,615	Warrenpoint.
1,743	1,669	193,031	195,045	2,902	2,152	38	577	265,255	265,368	Total.
										IV.—Towns under Act of 1829
–	–	7,837	7,640	–	–	–	–	7,837	7,640	Armagh.
–	–	–	–	–	–	–	–	1,300	1,900	Bandon.
–	–	6,100	6,100	–	–	–	–	18,100	18,100	Wicklow.
–	–	496	479	1,046	884	–	–	3,435	3,229	Youghal.
–	–	14,433	14,218	1,046	884	–	–	33,272	32,362	Total.
										V.—Harbour Authorities.
–	–	553	430	–	–	–	–	383	490	Annalong.
–	–	–	–	–	–	–	–	1,251	1,251	Balbriggan.
–	–	1,490	2,920	–	–	–	–	1,490	2,920	Ballina (Moy Navigation).
–	–	51,110	48,271	–	–	–	–	1,059,440	1,098,701	Belfast.
–	–	101,991	104,264	–	–	–	–	101,991	104,264	Carlingford Lough.*
–	–	14,112	18,984	–	–	8,480	8,047	22,592	23,031	Carrickfergus.
–	–	–	–	–	–	–	–	44,411	43,843	Coleraine.
–	–	–	–	–	–	–	–	251,783	237,008	Cork.
267	245	1,517	1,448	–	–	–	–	1,784	1,693	Courtown.
–	–	–	–	744	–	–	–	13,723	32,000	Dreghada.
–	–	–	–	–	–	–	–	466,477	463,915	Dublin.
–	–	–	–	–	–	–	–	28,926	28,000	Dundalk
–	–	550	450	–	–	–	–	550	450	Dungarvan.
–	–	–	–	–	–	–	–	39,384	36,853	Galway.
–	–	–	–	–	–	–	–	100	60	Kilala.
–	–	11,053	11,059	–	–	–	–	11,053	11,059	Kinsale
–	–	14,400	13,500	–	–	–	–	14,400	13,500	Larne.
–	–	61,327	59,435	–	–	–	–	81,527	59,435	Limerick.
–	–	–	–	–	–	–	–	180,114	178,544	Londonderry.
–	–	–	–	833	849	–	–	4,583	4,148	New Ross.
–	–	18,630	18,378	494	870	–	–	81,169	81,354	Sligo.
–	–	–	–	–	–	–	–	88,752	87,492	Tralee and Fenit.
–	–	4,950	4,650	1,558	910	–	–	6,508	5,560	Waterford.
–	–	1,460	1,540	–	–	–	–	1,460	1,340	Westport.
–	–	–	–	–	–	–	–	3,875	3,575	Wexford.
–	–	38,884	38,764	–	–	–	–	38,884	38,764	Wicklow
267	245	322,013	319,231	3,523	2,629	8,480	8,047	2,459,463	2,497,854	Total.

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XXI.—Table showing the towns in Ireland which are Urban Sanitary Districts, distinguishing those of which the governing Bodies are Road Authorities entitled to share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888; the sums received under that Act by such Road Authorities in respect of the year ended the 31st of March, 1892; the population and valuation of each District; its area in acres; and the Acts under which those towns are constituted.

Total number of Urban Sanitary Districts, ... 71
Number of such Districts of which the governing Bodies are Road Authorities, . . 30

URBAN SANITARY DISTRICTS, distinguishing those of which the governing bodies are ROAD AUTHORITIES. 1.	Grant received under the Probate Duties (Scotland and Ireland) Act, 1888, in respect of the year ended the 31st March, 1892. 2.	Population. 3.	Valuation in 1892. 4.	Area in Acres. 5.	Acts under which constituted. (See notes at foot.) 6.
	£ a d.		£		
Armagh,	-	7,428	18,972	342	9 Geo. IV, cap 82.
Athlone,	-	5,742	10,059	1,129	17 and 18 Vic., cap. 103.
*Ballinasloe,	-	4,642	8,471	4,238	Do., and 43 and 44 Vic., cap. xxxviii.
Ballymena, [Road Authority],	126 18 1	9,252	25,262	1,220	17 and 18 Vic., cap. 103.
*Ballymoney,	-	2,975	7,065	517	Do., and 51 and 52 Vic., cap. cxxiv
*Banbridge,	-	4,901	12,586	769	Do., and 43 and 44 Vic., cap xl.
*Bangor,	-	3,834	16,629	824	Do., and 42 and 43 Vic., cap lx. and 51 and 52 Vic., cap xxxiii.
Belfast, [Road Authority],	5,821 13 4	255,950	740,184	6,891	3 and 4 Vic., cap 108, and special Acts.
Blackrock, do.,	239 3 11	8,401	49,586	1,084	26 and 27 Vic., cap cxxi
Bray, do.,	162 3 7	6,888	27,497	1,061	29 and 30 Vic., cap. cclxi.
Carlow, do.,	102 15 11	6,619	11,155	629	17 and 18 Vic., cap 103.
Carrickfergus,	-	6,923	26,426	16,702	3 and 4 Vic., cap. 108, sec. 16, and 6 and 7 Vic., cap 93, sec 26.
Carrick-on-Suir,	-	5,608	6,598	2,200	17 and 18 Vic., cap. 103.
*Cashel,	-	3,216	3,636	317	Do. and 42 and 43 Vic., cap. lvii.
*Clonmel,	-	3,221	4,890	1,087	Do. and 44 Vic., cap. iii.
*Clones,	-	2,082	3,974	181	Do. and 51 and 52 Vic., cap cxxiv
Clonmel, [Road Authority],	187 18 2	6,480	15,257	331	3 and 4 Vic., cap. 108
Clontarf, do.,	107 0 4	5,104	16,896	1,296	32 and 33 Vic., cap. lxxxv.
Coleraine,	-	6,845	18,008	1,012	17 and 18 Vic., cap. 103.
*Cootehill,	-	1,993	3,500	451	Do., and 48 and 49 Vic., cap. xcviii.
Cork, [Road Authority],	2,350 18 5½	75,345	160,587	2,266	3 and 4 Vic., cap. 108, and special Acts.
Dalkey, do.,	57 4 5	3,197	14,330	592	30 and 31 Vic., cap. cxxxiv.
Drogheda,	-	11,873	19,493	454	3 and 4 Vic., cap. 108.
*Dromore,	-	2,259	4,814	258	17 and 18 Vic., cap. 103, and 44 Vic., cap iii.
Drumcondra, Clonliffe, and Glasnevin [Road Authority],	208 3 0	7,624	22,531	916	41 and 42 Vic., cap. clvii
Dublin, do.,	8,481 18 5½	245,001	691,530	5,733	3 and 4 Vic., cap. 108, and special Acts.
Dundalk, do.,	245 4 5	12,446	23,220	1,386	17 and 18 Vic., cap. 103.
Dungarvan, do.,	18 4 7	5,263	5,929	1,374	17 and 18 Vic., cap. 103, and 26 Vic., cap. xlv.
Ennis,	-	6,460	7,014	468	17 and 18 Vic., cap. 103.
*Enniscorthy,	-	5,648	7,952	251	Do., and 42 and 43 Vic., cap. lvii.
Enniskillen, [Road Authority],	98 14 6	5,570	13,052	318	33 and 34 Vic., cap. cxliii
Fermoy, do.,	51 17 0	5,459	9,652	327	17 and 18 Vic., cap 103.
Galway, do.,	201 18 4	13,800	26,556	5,309	18 and 17 Vic., cap. cc.
*Granard,	-	1,834	3,815	2,004	17 and 18 Vic., cap. 103, and 56 and 57 Vic., cap. cxxi
*Holywood,	-	3,389	10,836	361	17 and 18 Vic., cap. 103, and 42 and 43 Vic. cap. lvii.
*Kells,	-	2,427	3,605	203	Do., do.
Kilkenny,	-	11,048	17,506	921	3 and 4 Vic., cap 108.
*Killarney,	-	5,610	8,008	1,339	17 and 18 Vic., cap. 103, and 42 and 43 Vic., cap. lxxxvii.
*Killiney and Ballybrack [Road Authority],	60 8 8	2,649	11,602	1,017	17 and 18 Vic., cap. 103, and 50 and 51 Vic., cap. cxiii.
Kilmainham (New), do.,	128 17 4	6,519	12,287	580	31 and 32 Vic., cap. cx.
*Kilrush,	-	4,095	5,145	1,315	17 and 18 Vic., cap. 103, and 46 and 50 Vic., cap liv.
Kingstown, [Road Authority],	608 3 4	17,352	76,897	1,402	32 and 33 Vic., cap. cxxxiii., and 37 and 38 Vic., cap clxvii.
Kinsale,	-	4,605	6,073	390	17 and 18 Vic., cap 103.
*Larne,	-	5,190	12,007	583	Do and 55 Vic., cap xxxii.
*Letterkenny,	-	2,320	3,659	395	Do. and 45 Vic., cap xxxii.
Limerick, [Road Authority],	908 2 1	37,155	87,306	2,075	3 and 4 Vic., cap 108, and special Acts.
Lisburn,	-	12,250	25,460	1,135	17 and 18 Vic., cap 103.
*Listowel,	-	3,566	2,904	1,978	Do. and 46 and 47 Vic., cap. lxxxiii.
Londonderry, [Road Authority],	762 4 1	33,900	84,318	2,164	3 and 4 Vic., cap 108, and special Acts.
Lurgan, do.,	151 12 7	11,429	21,700	851	17 and 18 Vic., cap. 103.
*Monaghan,	-	2,938	3,339	177	8 Geo IV., cap 82, and 43 and 44 Vic., cap. xl.
*Navan,	-	3,993	5,830	455	17 and 18 Vic., cap. 103, and 44 Vic., cap. iii.
New Ross,	-	5,847	8,099	458	17 and 18 Vic., cap. 103.
Newry, [Road Authority],	277 3 7	12,901	32,563	702	34 and 35 Vic., cap. cxxviii.
Newtownards,	-	8,197	11,935	483	17 and 18 Vic., cap. 103.
*Parsonstown,	-	4,313	8,867	1,585	Do. and 42 and 43 Vic., cap. lxxxvii.
Pembroke, [Road Authority,]	540 18 10	24,229	105,350	1,622	26 and 27 Vic., cap. lxxii
Portadown,	-	8,430	19,639	784	17 and 18 Vic., cap. 103.
Queenstown, [Road Authority],	192 0 9	9,052	21,242	535	Do.
Rathmines and Rathgar, do.,	606 13 2	27,706	124,687	1,714	10 and 11 Vic., cap. cclii., and the Acts given at page 47.
Sligo, do.,	174 18 10	10,274	15,065	3,004	3 and 4 Vic., cap 108, and special Act.
*Tanderagee,	-	1,444	3,729	706	17 and 18 Vic., cap. 103, and 61 and 62 Vic., cap lxxxix.
*Templemore,	-	2,433	3,022	1,085	Do. and 42 and 43 Vic., cap. lvii.
*Thurles, [Road Authority,]	64 2 3	4,511	6,193	1,274	Do. and 43 and 44 Vic., cap. xl.
Tralee, do.,	115 18 2	9,318	12,632	537	17 and 18 Vic., cap. 103.
*Trim,	-	1,631	2,097	162	Do. and 43 and 44 Vic., cap. xl.
*Warrenpoint,	-	1,970	8,104	593	Do. and 46 Vic., cap. xl.
Waterford,	-	20,252	41,149	533	3 and 4 Vic., cap. 108.
Wexford, [Road Authority],	78 17 6	11,545	16,527	481	Do.
*Wicklow,	-	5,273	7,115	757	8 Geo. IV., cap. 82, and 42 and 43 Vic., cap. lvii.
*Youghal,	-	4,517	9,015	113	Do. do.
Total,	28,028 3 7	-	-	-	

Note 1.—Forty-two of the Urban Sanitary Districts are so constituted by section 4 of the Public Health (Ireland) Act, 1878, but each of those marked with an asterisk has been constituted by provisional order, subsequently confirmed by Parliament. The confirming Act, in each such case, is given in column 6 of the above table.

Note 2.—The Acts under which the town Road Authorities maintain their streets, &c., are given in column 6 of Table XXIII.

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XXII.—TABLE showing the towns in Ireland which are not Urban Sanitary Districts; the population and valuation of each; its area in acres; and the Acts under which the towns are constituted.

Total number of such towns, ... 47.

NAME	Population.	Valuation in 1863.	Area in Acres.	Acts under which constituted.
		£		
Antrim, ...	1,353	3,517	157	17 and 18 Vic., cap. 103.
Ardee, ...	2,067	5,686	1,165	do.
Arklow, ...	4,172	4,763	1,608	do.
Athy, ...	4,836	5,669	561	do.
Aughnacloy, . . .	1,110	1,034	158	do.
Bagenalstown, . . .	1,920	5,444	437	do.
Balbriggan, . . .	2,278	4,188	613	do.
Ballina, ...	4,846	8,234	1,078	do.
Ballybay, ...	1,378	3,076	68	do.
Ballyshannon, . . .	2,471	4,057	766	do.
Bandon, ...	3,488	5,518	115	6 Geo. IV., cap. 85.
Belturbet, ...	1,676	3,387	1,141	17 and 18 Vic., cap. 105.
Boyle, ...	2,464	4,127	768	do.
Callan, ...	1,578	5,076	458	do.
Carrickmacross, . . .	1,775	2,962	118	do.
Castlebar, ...	3,668	4,241	667	do.
Castleblayney, . . .	1,721	3,692	185	do.
Cavan, ...	2,968	6,559	467	do.
Cookstown, . . .	3,841	6,572	187	do.
Downpatrick, . . .	3,170	6,578	668	do.
Dungannon, . . .	3,618	5,003	760	9 Geo. IV., cap. 82.
Fethard, ...	1,607	1,400	608	do.
Gilford, ...	1,378	1,768	85	17 and 18 Vic., cap. 103.
Gorey, ...	2,318	3,548	422	do.
Keady, ...	1,426	5,668	618	do.
Limavady, ...	2,796	5,063	578	do.
Lismore, ...	1,832	5,307	145	do.
Longford, ...	3,867	7,125	558	do.
Loughrea, ...	2,618	5,661	1,558	do.
Mallow, ...	4,366	16,520	1,608	do.
Maryborough, . . .	2,809	4,215	468	do.
Midleton, ...	3,248	6,768	568	do.
Mountmellick, . . .	2,553	5,682	658	do.
Mullingar, ...	5,628	6,060	1,576	do.
Naas, ...	3,735	7,302	4,541	do.
Nenagh, ...	4,722	8,620	3,068	do.
Newbridge, ...	3,267	4,616	700	do.
Omagh, ...	4,068	6,059	78	6 Geo. IV., cap. 82.
Portrush, ...	1,658	5,335	211	17 and 18 Vic., cap. 103.
Rathkeale, ...	2,073	5,946	1,360	do.
Roscommon, ...	1,554	2,565	672	do.
Skibbereen, ...	3,269	6,088	1,608	do.
Strabane, ...	3,013	11,728	668	do.
Tipperary, ...	3,651	5,168	754	do.
Tuam, ...	3,012	3,508	304	do.
Tullamore, ...	4,622	5,705	841	do.
Westport, ...	4,070	8,214	2,602	do.

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XXIII.—TABLE shewing the Towns of which the governing Bodies maintain the roads and streets within the areas under their jurisdiction, and are Road Authorities as defined by the Probate Duties (Scotland and Ireland Act, 1888), with the County charges contributed to by them, &c.

Towns.	Municipal Authority.	Charges contributed to.		Contribution to Grand Jury cess—how collected.	Statutes conferring jurisdiction with respect to roads and streets, &c.
1.	2.	Special. 3.	General. 4.	5.	6.
I. Towns under Town Councils.					
Dublin, ...	Town Council, .	—	—	—	12 & 13 Vic., cap. xcvii.
Cork, .	Do., .	—	—	—	12 & 13 Vic., cap. cxiii.
Limerick, .	Do., .	—	—	—	12 & 13 Vic., cap. cxiv.
Belfast (Co. Antrim), —	Town Council,	—	Borough to contribute towards amount promised by Grand Jury of County of Antrim:— For support and maintenance of County Infirmary and salary of Surgeon thereof. Support, supply and maintenance of County Lunatic Asylum, and the salaries of officers thereof, with expenses connected therewith. County Cess, superannuation allowances to Officers, &c. Maintenance of County Court-house. Salaries of County Treasurer, Clerk of the Crown, Clerk of the Peace, Secretary of Grand Jury, and other officers specified in Schedule E to the Grand Jury Law Consolidation Act, 1836. Allowances to Coroners and expenses of coroners, under section 25 of 9 & 10 Vic., c. 37. Expenses of annual revision of Tenement Valuation of the Borough. For the reception and keeping, or for or in aid of the maintenance of offenders sentenced to be detained in a Reformatory School for youthful offenders, certified under any Act for the time being in force. Other contributions to be determined by Commissioners. Contributions to lunatic charges for roads, if awarded by Commissioners to be paid; amount of contribution to be determined by award of Commissioners under Act.	Jurisdiction as to malicious injury transferred from Grand Jury to Town Council. Made to under presentments for expenses to which, under award, the Borough is to contribute to the County and made to under to be traversed, and made of payment, to be determined by award of Commissioners appointed under Act, and award a first charge 20 General Purposes Rate under Act.	12 & 13 Vic., cap. xcvii. 12 & 13 Vic., cap. cxiii. 12 & 13 Vic., cap. cxiv. The County of Antrim and Belfast Borough Act, 26 and 27 Vic., cap. cxxxviii.
Belfast (Co. Down), —	Town Council, .	All bridges connecting Borough with any part of County Down to be maintained and repaired, and if necessary rebuilt and enlarged, jointly by Town Council and Grand Jury of County Down; and for purposes of presentments for such bridges rest of County shall be deemed one County and Borough deemed an adjoining County and portion of upper half barony of GostBorough not within Borough shall be deemed a half barony	The Borough is to contribute, in proportion to valuation of part of Borough in County of Down to rest of County of Down, to the following general County purposes:— The support and maintenance of the County Infirmary and the patients therein, and the salaries of the Surgeon and the officers thereof. County Cess, superannuation allowances to Officers, &c. The support and undertaxes of the County Lunatic Asylum and officers thereof. The maintenance, insurance, repairs, and alterations of the County Court-house. The expenses of the revision of the General Tenement Valuation of the County, in lieu of the expenses of valuation of any portion of the Borough shall be included in the amount charged to the County. The conveyance, reception, keeping and maintenance of offenders sentenced to be sent to or detained in any Reformatory School for youthful offenders, certified under any Act for the time being in force, &c., which, as to expenses incurred in respect of any such offenders committed for offences within the Borough, shall be chargeable to the County. The expenses of Mill in accommodation for staff and stores. The salaries of the officers specified in Schedule B of the Grand Jury Law Consolidation Act, 1836.	—	The Belfast Borough Act, 21 and 22 Vic. cap. cxvii.

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Clonmel.	Town Council.	One-fifth of the amount required for maintaining those parts of the towing-path and tracking along the River Suir lying outside the Borough.	The Balance (if any) of Grand Jury cess to which the portions of the Borough within the Counties of Tipperary and Waterford shall continue liable after the transfer to the Corporation of the powers of the Grand Juries of Both Counties with respect to the public works within the Borough Such amounts to be, in the case of each County a sum bearing the same proportion to the whole presentment as the valuation of the part of the Borough contained in the County or Riding bears to the valuation of the whole County or Riding. And in the case of presentments affecting a Barony as part of a Barony containing part of the Borough, a sum bearing the same proportion to the whole amount of the presentment as the valuation of the part of the Borough contained in the Barony or part of the Barony bears to the valuation of the Barony as part of a Barony liable to the presentment.	Out of the Borough fund, and if necessary out of the Borough cess.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 47 and 48 Vic., c. lv
Londonderry.	Town Council.	—	All purposes of Grand Jury cess, except the maintaining or repairing of any roads.	Levy of Grand Jury cess for proportion to be still levied in City, not changed.	Londonderry Improvement Act, 27 and 28 Vic., cap. xxxi.
Sligo.	Town Council.	1. Liabilities under existing contracts for such roads and bridges within 1½ miles of Barony of Carbury as are within the Borough. 2. Proportional contribution towards salary and superannuation of the existing County Surveyor, and salary of his Assistants and Clerks.	All purposes in respect of which County Cess would have been levied before Borough Improvement Act, 1866, present, except expenses to be incurred by or on behalf of the County for the following purposes:— 1. Salaries of future County Surveyors, Assistants, and Clerks. 2. Allowances to Coroners and expenses of inquests under section 26 of cess, 9 & 10 Vic., c. 37. 3. Expenses of revision of the Tenement Valuation, except so far as relates to property within the Borough. 4. Not expenses of providing and printing Registry Books and Lists of Registered Voters, required by Acts for the time being in force relating to the election of members to serve in Parliament, or other expenses relative to the registration of voters for the Barony.	Contribution for items to which Borough still liable, to be in proportion of value of Borough to value of County. Contribution to be to first charge on Borough rate	Sligo Borough Improvement Act, 23 and 24 Vic. cap. xxlvii.
Waterford.	Town Council	—	Any public work which may concern the County at large, and be chargeable thereto. By a further enactment, named in the outer column of this table, it is provided that the Grand Jury of the County Waterford shall contribute to the Corporation an annual sum of £40 to be raised by presentment on the County at large, including the Borough, which sum shall be repaid by the Corporation to the maintenance of roads within the Borough on which Royal Mails are and shall be carried.	By addition to the ordinary rates authorised to be made and levied by the Town Council, and on their default by the Grand Jury as hereinfore.	The Local Government Board (Ireland) Provisional Order Confirmation Acts, 39 Vic., cap. lxx., and 40 and 41 Vic. cap. cii.

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XXIII.—TABLE showing the Towns of which the governing Bodies maintain the roads and streets within the areas under their jurisdiction, &c.—*continued.*

TOWNS.	Municipal Authority	Charges contributed to.		Contribution in Grand Jury cess—how collected.	Statutes enabling jurisdiction over repair in roads and Boroughs, &c.
		Special.	General.		
1.	2.	3.	4.	5.	6.
II. Townships.					
Blackrock, . . .	Township Commissioners.	1. Instalments for building Blackrock Bridge. 2. Proportion of existing contracts for works partly in Township 3. Cost of maintaining portion of road from Dublin to Kingstown and Bray The Act 53 and 54 Vic., c. cxxiv., provides for the proportion of the cost of the maintenance of cost road to which the Township is liable.	Any road, bridge, or footpath, or other work presented on the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor 2. Roads, bridges or footpaths, unless chargeable specially on County at large.	First charge on general Improvement rate under Act, one half payable in two months, and one half in eight months, after delivery of warrant demanding same	Blackrock Township Act, 16 and 17 Vic., c. cxxii.
Bray, . . .	Township Commissioners.	Proportion of cost of maintaining road from Dublin to Kingstown and Bray The Act 53 and 54 Vic., c. cxxiv., makes provisions for determining the proportion to which the Township is liable.	Any road, bridge, footpath, or other work, presented on County at large in Dublin or Wicklow All Baronial or County at large charges in Dublin or Wicklow except— 1. Salary of County Surveyor 2. Roads, bridges, footpaths, or other works, unless charged specially or on County at large.	Same,	Bray Township Act, 19 and 20 Vic., cap. cclxx.
Clontarf, . . .	Township Commissioners.	In case of default of Township Commissioners to repair roads, &c. the Grand Jury or Finance Committee of County Dublin have power to repair and charge.	Any road, bridge, or footpath or other work presented in the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor 2. Roads, bridges or footpaths, unless chargeable on County at large.	First charge on Township cess under Act.	Clontarf Township Act, 16 and 20 Vic., c. lxxxv.
Dalkey, ...	Township Commissioners.	Under the Act 53 and 54 Vic., cap. cxxiv., this Township is required to contribute to the cost of maintaining the road from Dublin to the Cross of Blackrock.	Same,	Same,	Dalkey Township Act, and 21 Vic. c. cxxxiv
Drumcondra, Clonliffe, and Glasnevin.	Township Commissioners	——	All purposes of Grand Jury Cess, except— 1. The cost of making or maintaining any road, bridge, or footpath not within the Township. 2. Salary of the County Surveyor.	First charge on Township rate, one half payable in two months, and one half in eight months, after warrant demanding same.	Drumcondra, Clonliffe, and Glasnevin Township Act, 41 and 42 Vic cap. civil.
Kilmainham (New), .	Township Commissioners	1. In case of default of Township Commissioners to repair roads, &c., Grand Jury or Finance Committee of County Dublin may repair and charge. 2. Boundary road between New Kilmainham and City of Dublin to be maintained by Town Council, and half cost paid by New Kilmainham	Any road, bridge, or footpath, or other work presented in the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor 2. Roads, bridges, or footpaths, unless chargeable specially on County at large.	First charge on Township rate under Act.	New Kilmainham Township Act, 51 and 52 Vic., cap. cx.
Kingstown,	Township Commissioners.	Proportion of cost of maintaining road from Dublin to Blackrock. The Act 53 and 54 Vic., c. cxxiv., provides for the proportion of the cost of the maintenance of cost road to which the Township is liable.	All Baronial or County at large charges, except— 1. Salary of County Surveyor 2. Roads and bridges and other Boroughs to the Barony of Rathdown, other than cost road from Dublin to Blackrock, specially charged.	Second purpose after expenses of Act for which Commissioners authorized to levy rates, payable one half in two months after issue of warrant either cess in eight months.	The Kingstown Improvement Act, 26 and 27 Vic. c. xcviii., and the Kingstown Township Extension Act, 37 and 38 Vic., cap. clxvii.

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Fermoyle, . . .	Township Commissioners.	1. Instalment for building Bandymount Bridge. 2. Proportion of sum of maintenance and repair of road from Dublin to Kingstown and Bray Under the Act 40 and 44 Vic. c. xxlvi., the Commissioners are now required to maintain only the portion of the road which lies within their Township.	Any road, bridge, footpath, or other work, premanent on the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor 2 Roads, bridges, or footpaths, or other works not within the township, unless chargeable specially on County at large.	First charge on Pembroke Township rate, payable one half in two months and other half in eight months after warrant demanding same.	Pembroke Township Act, 26 and 27 Vic. cap. lxxiii
Rathmines and Rathgar.	Improvement Commissioners.	—	Any road, bridge, or other work, the cost of which is chargeable on the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor 2. Roads, bridges, and other works, unless chargeable to County at large.	First charge of rates under the Act, payable one half in two months and one half in eight months after warrant demanding same.	Rathmines Improvement Act, 10 and 11 Vic., cap. cxlill. Rathmines and Rathgar Improvement Act, 20 Vic., cap. xxv Rathmines Rathgar and St. Catherine's Improvement Act, 29 Vic., cap. xxl. Rathmines and Rathgar (Milltown Extension) Act, 43 and 44 Vic., cap. cvxl. Rathmines and Rathgar Improvement Act, 1880, 43 and 44 Vic., cap. ii.
III. TOWNS UNDER SPECIAL ACTS.					
Galway, . . .	The Town Improvement Commissioners.	—	General purposes of Grand Jury cess, except the making and repairing of roads, &c.	Levy of Grand Jury cess for proportion to be levied in Town not changed.	Galway Town Improvement Act, 14 and 15 Vic. cap. xc.
Newry.	The Town Commissioners.	The Town shall bear the expenses of revising the roll of parties voting for the Borough.	The Town to continue liable to contribute presentment for County at large purposes to County of Armagh and County of Down.	Proportion of Grand Jury cess to be a first charge on the Town cess.	Newry Improvement and Water Act, 24 and 25 Vic., cap. cxxviii.
Ballybiddon. . .	The Commissioners of the Borough of Ballybiddon.	Town to bear expenses of providing and printing Registry Books and List of Registered Voters, and all expenses in relation thereto.	All purposes of Grand Jury cess, except— 1 Salaries of County Surveyor and his Assistants. 2. Revision of Tenement Valuation. 3. Registry Books and Lists of Registered Electors. 4. The levy of cess off a barony as provided, under sections 16, 21, 24, 25, and 26, of the Grand Jury Consolidation Act, 1861.	Contribution to charges in proportion to valuation of Borough as compared with valuation of County to be a first charge upon the Borough of Ballybiddon Improvement rate.	Ballybiddon Borough Improvement Act, 24 and 25 Vic., cap. cxlill.
IV. TOWNS UNDER TOWN IMPROVEMENT ACT.					
Queenstown. .	Town Commissioners.	—	All purposes of Grand Jury cess, except the maintaining or making of roads or bridges, other than those chargeable on the County at large.	Levy of Grand Jury cess for proportion to be levied in the town, not changed.	Queenstown Improvement Act 10 Vic., cap. xix.
Dungarvan. . .	Do.	—	All purposes of Grand Jury cess except the maintaining or making of other as bridges other than those chargeable on the County at large Jurisdiction with respect to certain other within the town boundary was re-transferred to the Grand Jury by the Local Government Board (Ireland) Provisional Order Confirmation Act, 47 and 48 Vic., cap. lxxxiv	Do.,	Dungarvan Harbour, Markets, and Improvement Act, 26 Vic., cap. xiv
Dundalk, . . .	Do.	—	The sums to which the town is liable in respect to presentments on the County at large, and the balance of Grand Jury cess to which the town is liable.	By addition to the general assessment rate authorised to be made by the Town Commissioners.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 10 & 49 Vic., c. liv
Tralee. . .	Do.	—	The amount payable by the town in respect of County at large presentments, being a sum bearing the same proportion to the total County at large presentments as the valuation of the town bears to the valuation of the County	"Provisional Order cess" in addition to the general assessment rate.	The Local Government Board (Ireland) Provisional Orders Confirmation Acts, 10 & 44 Vic., c. xxxviii., and 46 Vic., c. xl.

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XXIII.—TABLE showing the Towns of which the governing Bodies maintain the roads and streets within the areas under their jurisdiction, &c.—*continued.*

TOWNS.	Municipal Authority	Charges contributed on: Special.	Charges contributed on: General.	Contribution to Grand Jury cess—how collected.	Statutes conferring jurisdiction with respect to roads and streets, &c.
1	2.	3.	4.	5.	6.
Ballymena,	Town Commissioners,	To contribute the following sums, in each year, in channel of making and maintaining the roads, bridges, and footpaths in the portions of the Baronies of Lower Antrim and Lower Toome, lying outside the town, viz.—In respect of Lower Antrim, the sum of £64 17s. 6d.; and in respect of Lower Toome, the sum of £165 5s. 6d.	Public Works chargeable on the Barony at large.	Rate to be assessed and levied in the same manner as the general assessment rate.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 45 Vic., c. xxxiii.
Lurgan,	Do.	A sum of £100 to be contributed in each year by the town to the use of making and maintaining the roads, bridges, and footpaths in the portion of the Barony of Oneilland East, lying outside the town.	Public Works chargeable on the County at large.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 45 & 46 Vic., c. xcv
Carlow,	Do.	—	Expenses chargeable to the Queen's County at large, and the County of Carlow at large, respectively excepting the following:— 1. Salary of Treasurer of County, in each case. 2. Salary of Secretary of Grand Jury in each case. 3. Salaries of County Surveyor, his clerk, and assistants, in each case.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 44 & 47 Vic., c. lxxxiii.
Tipperary,	Do.	—	Public Works chargeable upon the North Riding of the County Tipperary at large.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 46 and 49 Vic., cap. xcviii
Fermoy,	Do.	Portion of cost of maintaining the roads and footpaths in the part of the Barony of Condons and Clangibbon lying outside the town.	Expenses chargeable in the County at large, excepting the following:— 1. Salary of Treasurer of County 2. Salary of Secretary of Grand Jury 3. Salaries of County Surveyors and their assistants.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 49 & 50 Vic., c. lv
Killiney and Ballybrack,	Do.	Portion of cost of maintaining and repairing the road from Dublin to Blackrock. The Act 43 and 44 Vic., cap. cxxlvi., provides for the portion of this and to which the Town Commissioners are liable.	Expenses chargeable to the County at large excepting the salaries of the County Surveyors and each assistants.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 44 & 45 Vic. cap. clxxix.

THOMAS A. MOONEY,
Secretary

LOCAL GOVERNMENT BOARD,
DUBLIN, 31st [illegible]

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DUBLIN CASTLE,

9th November, 1893.

SIR,

I have to acknowledge the receipt of your letter of the 8th instant, forwarding, for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland for the Year 1892.

I am, Sir,

Your obedient Servant,

D. HARREL.

The Secretary,

Local Government Board,

Custom House.

DUBLIN: Printed for Her Majesty's Stationery Office,
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